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									()	
				가						
1.					3,091,051	3,976,941	-885,890			
	1.				0	93,097	-93,097			
		1.			0	93,097	-93,097			
			1.		0	93,097	-93,097			
	2.				3,086,051	3,864,653	-778,602			
		1.			3,086,051	3,864,653	-778,602			
			1.		3,086,051	3,864,653	-778,602			
				1.	3,086,051	0	0	: 3,086,051,000 × 1 =	3,086,051,000	
	3.				5,000	19,191	-14,191			
		1.			5,000	5,000	0			
			1.		5,000	5,000	0			
				1.	5,000	0	0	: 5,000,000 × 1 =	5,000,000	
		2.			0	14,191	-14,191			
			1.		0	14,191	-14,191			
2.					2,482,014	2,432,037	49,977			
	1.				2,452,334	2,399,644	52,690			
		1.			972,603	949,356	23,247			
			1.		4,406	4,067	339			
				1.	4,406	0	0	: 16,200 × 272 =	4,406,000	
		2.			791,438	767,571	23,867			
			1.		791,438	0	0	: 318,000 × 732 × 4 × 85% =	791,438,000	
		3.			176,759	177,718	-959			
			1.		176,759	0	0	: 54,600 × 861 × 4 × 94% =	176,759,000	
		2.			1,479,731	1,450,288	29,443			
			1.		837,000	787,396	49,604			
				1.	837,000	0	0	: 3,100 × 900 × 300 =	837,000,000	
		2.			332,640	333,708	-1,068			
			1.		332,640	0	0	: 33,000 × 840 × 12 =	332,640,000	

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				가					
			3.		101,500	40,008	61,492		
			1.		101,500	0	0	: 350,000 × 290 =	101,500,000
			4.		0	0	0		
			5.		14,050	12,556	1,494		
			1.		14,050	0	0	: 50,000 × 281 =	14,050,000
			6.		104,181	87,164	17,017		
			1.		104,181	0	0	: 121,000 × 861 =	104,181,000
			7.		90,360	88,714	1,646		
			1.		90,360	0	0	: 105,000 × 72 × 11 =	83,160,000
								: 100,000 × 72 =	7,200,000
			8.		0	100,742	-100,742		
		2.			29,680	32,393	-2,713		
		1.			24,280	24,980	-700		
			1.		24,280	24,980	-700		
			1.		24,280	0	0	: 300,000 × 12 =	3,600,000
								: 50,000 × 12	600,000
								: 1,523,340 × 12 =	18,280,000
								: 300,000 × 6 =	1,800,000
		2.			5,400	7,413	-2,013		
		1.			5,000	5,500	-500		
			1.		5,000	0	0	: 1,000,000 × 5 =	5,000,000
		2.			400	1,913	-1,513		
		1.			400	0	0	: 40,000 × 10 =	400,000
	3.				0	69,771	-69,771		
	1.				0	69,771	-69,771		
		1.			0	11,560	-11,560		
		1.			0	11,560	-11,560		
		2.			0	58,211	-58,211		

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				가					
			1.		0	58,211	-58,211		
					5,573,065	6,478,749	-905,684		

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								()	
				가				()	
1.					3,470,157	3,527,539	-57,382		
1.					0	2,688,050	-2,688,050		
	1.				0	2,688,050	-2,688,050		
2.					3,160,915	0	3,160,915		
1.					2,846,564	0	2,846,564		
	1.				1,846,804	0	0		
		1.			1,846,804	0	0	153,900,260 × 12 =	1,846,804,000
	2.				596,758	0	0		
		1.			157,721	0	0	78,860,220 × 2 =	157,721,000
		2.			130,000	0	0	130,000,000 =	130,000,000
		3.가			25,200	0	0	가 2,100,000 × 12 =	25,200,000
		4.			7,452	0	0	1,863,000 × 4 =	7,452,000
		5.			8,400	0	0	700,000 × 12 =	8,400,000
		6.			2,460	0	0	205,000 × 12 =	2,460,000
		7.			138,000	0	0	250,000 × 46 × 12 =	138,000,000
		8.	가 1		600	0	0	가 50,000 × 12 =	600,000
		9.	가 2		10,920	0	0	70,000 × 13 × 12 =	10,920,000
		10.	가 4		31,680	0	0	110,000 × 24 × 12 =	31,680,000
		11.	가 6		360	0	0	30,000 × 12 =	360,000
		12.			80,000	0	0	8,000,000 × 10 =	80,000,000
		13.			3,965	0	0	330,380 × 12 =	3,965,000
	3.				265,002	0	0		
		1.			71,760	0	0	130,000 × 46 × 12 =	71,760,000
		2.	가		185,442	0	0	가 92,720,670 × 2 =	185,442,000
		3.			7,800	0	0	650,000 × 12 =	7,800,000
	4.				138,000	0	0		
		1.			138,000	0	0	7,000,000 × 12 =	84,000,000
								500,000 × 12 =	6,000,000

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								()
				가				()
								4,000,000 × 12 = 48,000,000
		2.			314,351	0	314,351	
			1.		184,377	0	0	
				1.	184,377	0	0	15,364,690 × 12 = 184,377,000
			2.		56,700	0	0	
				1.	19,860	0	0	9,929,530 × 2 = 19,860,000
				2.	15,000	0	0	15,000,000 = 15,000,000
				3가	6,120	0	0	가 510,000 × 12 = 6,120,000
				4.	3,600	0	0	900,000 × 4 = 3,600,000
				5.	12,000	0	0	1,000,000 × 12 = 12,000,000
				6.	120	0	0	10,000 × 12 = 120,000
			3.		45,434	0	0	
				1.	9,360	0	0	130,000 × 6 × 12 = 9,360,000
				2. 가	18,554	0	0	가 9,276,510 × 2 = 18,554,000
				3. 가	7,200	0	0	가 1,200,000 × 6 = 7,200,000
				4.	10,320	0	0	860,000 × 12 = 10,320,000
			4.		27,840	0	0	
				1.	27,840	0	0	1,450,000 × 12 = 17,400,000
								70,000 × 12 = 840,000
								800,000 × 12 = 9,600,000
		3.			0	303,181	-303,181	
			1.		0	303,181	-303,181	
		4.			0	479,286	-479,286	
			1.		0	280,500	-280,500	
			2.		0	44,791	-44,791	
			3.		0	31,642	-31,642	
			4.		0	37,194	-37,194	
			5.		0	40,592	-40,592	

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									()					
				가										
		6.			0	25,627	-25,627							
		7.			0	18,940	-18,940							
	5.					297,842	0	297,842						
		1.					244,562	0	244,562					
			1.					222,430	0	0				
				1.					208,030	0	0	17,335,770 × 12 =	208,030,000	
					2.					14,400	0	0 4	1,200,000 × 12 =	14,400,000
			2.					22,132	0	0				
				1.					21,080	0	0	19,090,000 × 1 =	19,090,000	
											490,000 × 1 =	490,000		
											1,500,000 × 1 =	1,500,000		
				2.					1,052	0	0 4	1,052,000 × 1 =	1,052,000	
				2.					53,280	0	53,280			
			1.						53,280	0	0			
					1.					53,280	0	0	65,000 × 50 × 12 =	39,000,000
												800,000 × 12 =	9,600,000	
								390,000 × 12 =	4,680,000					
	6.					11,400	57,022	-45,622						
		1.				0	3,878	-3,878						
		2.				0	1,000	-1,000						
		3.				0	24,294	-24,294						
		4. 가				0	2,450	-2,450						
		5.				0	21,000	-21,000						
		6.				0	4,400	-4,400						
		7.					6,000	0	6,000					
			1.					6,000	0	0				
				1.					6,000	0	0	50,000 × 60 × 2 =	6,000,000	
	8.				5,400	0	5,400							

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								()
				가				()
			1.		3,000	0	0	
			1.		3,000	0	0	50,000 × 60 = 3,000,000
			2.		1,200	0	0	
			1.		1,200	0	0	10,000 × 60 × 2 = 1,200,000
			3.		1,200	0	0	
			1.		1,200	0	0	600,000 × 2 = 1,200,000
2.	/				1,124,363	1,769,379	-645,016	
	1.				880,584	857,115	23,469	
		1.				0	828,835	-828,835
		2.				0	17,584	-17,584
		3.				0	10,696	-10,696
		4.				880,584	0	880,584
		1.	()			26,024	0	0
		1.				24,150	0	0
								21,650,000 × 1 = 21,650,000
								800,000 × 1 = 800,000
								1,700,000 × 1 = 1,700,000
		2.				1,874	0	0 4 1,874,000 × 1 = 1,874,000
		2.	()			17,560	0	0
		1.				16,378	0	0
								14,500,000 × 1 = 14,500,000
								400,000 × 1 = 400,000
								1,478,000 × 1 = 1,478,000
		2.				1,182	0	0 4 1,182,000 × 1 = 1,182,000
		3.	()			208,150	0	0
		1.				195,650	0	0
								10,637,500 × 12 = 127,650,000
								3,750,000 × 12 = 45,000,000
								500,000 × 10 = 5,000,000
								1,300,000 × 10 = 13,000,000
								500,000 × 10 = 5,000,000

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								()
				가				()
			2.		12,500	0	0 4	1,250,000 × 10 = 12,500,000
			4.		78,700	0	0	
				1.	25,000	0	0	500,000 × 4 × 12 = 24,000,000
								250,000 × 4 = 1,000,000
				2.	15,000	0	0	1,250,000 × 12 = 15,000,000
				3.	13,500	0	0	1,125,000 × 12 = 13,500,000
				4.	25,200	0	0 가	2,100,000 × 12 = 25,200,000
			5.		544,050	0	0	
				1.	544,050	0	0	837,000,000 × 65% = 544,050,000
			6.		6,100	0	0	
				1.	6,100	0	0	3,050,000 × 2 = 6,100,000
	2.				90,360	88,714	1,646	
		1.			0	88,714	-88,714	
		2.			90,360	0	90,360	
			1.		28,240	0	0	
				1.	26,540	0	0	18,960,000 × 1 = 18,960,000
								가 480,000 × 1 = 480,000
								1,600,000 × 1 = 1,600,000
								가 500,000 × 1 = 500,000
								5,000,000 × 1 = 5,000,000
				2.	1,700	0	0 4	1,700,000 × 1 = 1,700,000
			2.		62,120	0	0	
				1.	2,400	0	0	240,000 × 10 = 2,400,000
				2.	27,920	0	0	827,700 × 10 = 8,277,000
								186,120 × 10 = 1,862,000
								16,515,600 × 1 = 16,516,000
								57,500 × 10 = 575,000
								69,000 × 10 = 690,000

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								()
				가				()
				3.	7,000	0	0	700,000 × 10 = 7,000,000
				4.	6,800	0	0	680,000 × 10 = 6,800,000
				5.	18,000	0	0	가 1,800,000 × 10 = 18,000,000
	3.				35,188	25,322	9,866	
		1.			0	3,870	-3,870	
		2.			0	9,924	-9,924	
		3.			0	9,025	-9,025	
		4.			0	2,503	-2,503	
		5.			22,098	0	22,098	
			1.		6,129	0	0	
				1.	6,129	0	0	7,210 × 850 = 6,129,000
			2.		10,844	0	0	
				1.	10,844	0	0	(1) 24,000 × 300 = 7,200,000
								(2,3) 2,800 × 600 = 1,680,000
								(2,3) 1,140 × 600 = 684,000
								(2) 35,000 × 8 = 280,000
								5,000 × 200 = 1,000,000
			3.		5,125	0	0	
				1.	500	0	0	100,000 × 5 = 500,000
				2.	3,625	0	0	2,500 × 850 = 2,125,000
								200,000 × 2 = 400,000
								100,000 × 5 = 500,000
								10,000 × 30 × 2 = 600,000
				3.	1,000	0	0	200,000 × 5 = 1,000,000
		6.			13,090	0	13,090	
			1.		4,000	0	0	
				1.	4,000	0	0	100,000 × 12 × 3 = 3,600,000
								200,000 × 2 = 400,000

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								()
				가				()
			2.		7,700	0	0	
			1.		7,700	0	0	590,000 × 10 = 5,900,000
								200,000 × 4 = 800,000
								500,000 × 2 = 1,000,000
			3.		550	0	0	
			1.		550	0	0	275,000 × 2 = 550,000
			4.		840	0	0	
			1.		840	0	0	420,000 × 2 = 840,000
4.					0	583,575	-583,575	
	1.				0	81,920	-81,920	
	2.				0	832	-832	
	3.				0	218,476	-218,476	
	4.				0	53,373	-53,373	
	5.				0	104,999	-104,999	
	6.				0	18,678	-18,678	
	7.				0	12,200	-12,200	
	8.				0	93,097	-93,097	
5.					118,231	0	118,231	
	1.				118,231	0	118,231	
		1.			14,050	0	0	
		1.			14,050	0	0	50,000 × 281 = 14,050,000
		2.			104,181	0	0	
		1.			104,181	0	0	121,000 × 861 = 104,181,000
6.					0	14,191	-14,191	
	1.				0	14,191	-14,191	
7.					0	200,462	-200,462	
	1.				0	12,556	-12,556	
	2.				0	87,164	-87,164	

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								()	
				가				()	
		3.			0	100,742	-100,742		
3.					181,250	181,015	235		
	1.				56,050	104,470	-48,420		
		1.			0	2,423	-2,423		
		2.			0	4,573	-4,573		
		3.			0	621	-621		
		4.			0	1,400	-1,400		
		5.			0	11,005	-11,005		
		6.			0	2,053	-2,053		
		7.			0	2,205	-2,205		
		8.			0	3,676	-3,676		
		9.			0	17,737	-17,737		
		10.			0	1,656	-1,656		
		11.			0	57,121	-57,121		
		12.			27,000	0	27,000		
			1.		3,000	0	0		
				1.	3,000	0	0	50,000 × 60 =	3,000,000
			2.		24,000	0	0		
				1.	24,000	0	0	1 1,000,000 × 8 =	8,000,000
								2 1,000,000 × 8 =	8,000,000
								3 1,000,000 × 8 =	8,000,000
		13.			4,750	0	4,750		
			1.		4,750	0	0		
				1.	500	0	0	250,000 × 2 =	500,000
				2.	4,250	0	0	35,000 × 40 =	1,400,000
								4,000 × 50 =	200,000
								10,000 × 5 × 4 =	200,000
								60,000 × 10 =	600,000

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								()
				가				
								$1,500 \times 1,000 = 1,500,000$ $50,000 \times 7 = 350,000$
		14.			600	0	600	
			1.		600	0	0	
				1.	600	0	0	$200,000 \times 3 = 600,000$
		15.			1,600	0	1,600	
			1.		1,600	0	0	
				1.	400	0	0	$100,000 \times 2 \times 2 = 400,000$
				2.	1,200	0	0	$5,000 \times 40 \times 2 = 400,000$ $5,000 \times 120 = 600,000$ $50,000 \times 4 = 200,000$
		16.			8,920	0	8,920	
			1.		5,400	0	0	
				1.	3,400	0	0	$10,000 \times 20 \times 4 = 800,000$ $5,000 \times 20 \times 4 = 400,000$ $1,000 \times 100 \times 2 = 200,000$ $40,000 \times 10 \times 5 = 2,000,000$
				2.	2,000	0	0	$1,000,000 \times 2 = 2,000,000$
			2.	가	3,520	0	0	
				1.	3,520	0	0	$150,000 \times 8 = 1,200,000$ $8,000 \times 290 = 2,320,000$
		17.			5,980	0	5,980	
			1.		5,980	0	0	
				1.	5,980	0	0	$50,000 \times 10 \times 4 = 2,000,000$ $1,490,000 \times 2 = 2,980,000$ $10,000 \times 50 \times 2 = 1,000,000$
		18.			3,200	0	3,200	
			1.		2,160	0	0	

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								()
				가				()
				1.	2,160	0	0	가 1,000 × 860 = 860,000
								300,000 × 1 = 300,000
								100,000 × 5 = 500,000
								50,000 × 10 = 500,000
				2.	1,040	0	0	
				1.	1,040	0	0	65,000 × 16 = 1,040,000
				19.	3,600	0	3,600	
				1.	3,600	0	0	
				1.	900	0	0	100,000 × 3 × 3 = 900,000
				2.	2,700	0	0	10,000 × 20 × 11 = 2,200,000
								50,000 × 4 = 200,000
								50,000 × 2 = 100,000
								20,000 × 10 = 200,000
				20.	400	0	400	
				1.	200	0	0	
				1.	200	0	0	10,000 × 20 = 200,000
				2.	200	0	0	
				1.	200	0	0	10,000 × 20 = 200,000
				2.	125,200	76,545	48,655	
				1.	0	10,000	-10,000	
				2.	0	31,204	-31,204	
				3.	0	1,500	-1,500	
				4.	0	2,000	-2,000	
				5.	0	10,664	-10,664	
				6.	0	849	-849	
				7.	0	3,764	-3,764	
				8.	0	1,000	-1,000	
				9.	0	4,290	-4,290	

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								()
				가				()
		10.			0	1,000	-1,000	
		11.			0	1,470	-1,470	
		12.1,2			0	8,804	-8,804	
		13.			4,675	0	4,675	
		1.			4,675	0	0	
			1.		4,675	0	0	5,500 × 850 = 4,675,000
		14.			101,500	0	101,500	
		1.			101,500	0	0	
			1.		101,500	0	0	350,000 × 290 = 101,500,000
		15.			15,005	0	15,005	
		1.			3,000	0	0	
			1.		3,000	0	0	10,000 × 30 × 10 = 3,000,000
		2.			2,105	0	0	
			1.		2,105	0	0	1,700 × 850 = 1,445,000
								60,000 × 11 = 660,000
		3.			1,700	0	0	
			1.		1,200	0	0	150,000 × 8 = 1,200,000
			2.		500	0	0	10,000 × 20 = 200,000
								30,000 × 10 = 300,000
		4.			1,050	0	0	
			1.		1,050	0	0	10,000 × 60 = 600,000
								30,000 × 5 × 3 = 450,000
		5.			7,150	0	0	
			1.		3,400	0	0	100,000 × 2 × 17 = 3,400,000
			2.		3,750	0	0	20,000 × 25 × 2 = 1,000,000
								50,000 × 2 = 100,000
								50,000 × 10 = 500,000
								50,000 × 8 = 400,000

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								()
				가				()
								50,000 × 4 = 200,000
								25,000 × 2 × 2 = 100,000
								CCM 25,000 × 10 = 250,000
								400,000 × 3 = 1,200,000
		16.			1,020	0	1,020	
			1.		1,020	0	0	
				1.	1,020	0	0	가 10,000 × 12 = 120,000
								15,000 × 60 = 900,000
		17.			3,000	0	3,000	
			1.		3,000	0	0	
				1.	3,000	0	0	3,000 × 300 × 2 = 1,800,000
								100,000 × 7 = 700,000
								30,000 × 10 = 300,000
								50,000 × 4 = 200,000
4.					342,840	364,021	-21,181	
	1.				332,640	333,708	-1,068	
		1.			0	333,708	-333,708	
		2.			332,640	0	332,640	
			1.		332,640	0	0	
				1.	302,400	0	0	30,000 × 840 × 12 = 302,400,000
				2.	18,000	0	0	1,500,000 × 12 = 18,000,000
				3.	12,240	0	0	1,020,000 × 12 = 12,240,000
	2.				8,200	10,353	-2,153	
		1.			0	10,353	-10,353	
		2.			8,200	0	8,200	
			1.		8,200	0	0	
				1.	200	0	0	20,000 × 5 × 2 = 200,000
				2.	8,000	0	0	10,000 × 400 × 2 = 8,000,000

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									()		
				가							
	3.				2,000	12,868	-10,868				
		1.				0	3,500	-3,500			
		2.				0	9,368	-9,368			
		3.				2,000	0	2,000			
		1.				2,000	0	0			
			1.				2,000	0	0	40,000 × 5 × 10 =	2,000,000
	4.				0	7,092	-7,092				
		1.				0	210	-210			
		2.				0	1,882	-1,882			
		3.				0	5,000	-5,000			
5.	1.				25,525	29,834	-4,309				
		1.				0	9,650	-9,650			
		2.				0	368	-368			
		3.				0	15,175	-15,175			
		4.				0	4,641	-4,641			
		5.				25,525	0	25,525			
		1.				8,500	0	0			
			1.				800	0	0	100,000 × 8 =	800,000
			2.				7,700	0	0	20,000 × 100 =	2,000,000
									2,500 × 1,000 =	2,500,000	
									500,000 × 4 =	2,000,000	
									100,000 × 12 =	1,200,000	
		2.				1,500	0	0			
			1.				1,500	0	0	5,000 × 300 =	1,500,000
		3.				5,425	0	0			
			1.				5,425	0	0	15,000 × 65 =	975,000
								500,000 × 4 =	2,000,000		

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								()
				가				
								5,000 × 400 = 2,000,000
								15,000 × 30 = 450,000
			4.		3,500	0	0	
			1.		3,500	0	0	100,000 × 10 × 2 = 2,000,000
								5,000 × 300 = 1,500,000
			5.		6,600	0	0	
			1.		6,600	0	0	250,000 × 24 = 6,000,000
								300,000 × 2 = 600,000
		2.			12,580	0	12,580	
		1.			5,580	0	5,580	
		1.			1,900	0	0	
		1.			1,900	0	0	45,000 × 40 = 1,800,000
								10,000 × 10 = 100,000
		2.			480	0	0	
		1.			480	0	0	3,000 × 80 × 2 = 480,000
		3.			3,200	0	0	
		1.			3,200	0	0	5,500 × 100 = 550,000
								50,000 × 10 = 500,000
								200,000 × 4 = 800,000
								135,000 × 10 = 1,350,000
		2.			500	0	500	
		1.			500	0	0	
		1.			500	0	0	100,000 × 5 = 500,000
		3.			6,500	0	6,500	
		1.			6,500	0	0	
		1.			6,500	0	0	20,000 × 300 = 6,000,000
								250,000 × 2 = 500,000
		3.			8,900	15,769	-6,869	

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								()
				가				()
		1.			0	457	-457	
		2.			0	3,450	-3,450	
		3.			0	5,219	-5,219	
		4.		(Mbe)	0	2,000	-2,000	
		5.			0	4,643	-4,643	
		6.			1,500	0	1,500	
			1.		1,500	0	0	
				1.	1,500	0	0	50,000 × 10 = 500,000
								250,000 × 4 = 1,000,000
		7.			7,400	0	7,400	
			1.		7,400	0	0	
				1.	400	0	0	100,000 × 4 = 400,000
				2.	7,000	0	0	100,000 × 70 = 7,000,000
		4.			52,400	85,434	-33,034	
			1.		0	25,434	-25,434	
			2.		0	60,000	-60,000	
			3.		52,400	0	52,400	
				1.	52,400	0	0	
				1.	2,400	0	0	200,000 × 12 = 2,400,000
				2.	50,000	0	0	1,000,000 × 24 = 24,000,000
								가 500,000 × 4 = 2,000,000
								80,000 × 300 = 24,000,000
		6.			235,050	279,469	-44,419	
			1.		0	65,963	-65,963	
				1.	0	6,930	-6,930	
				2.	0	5,832	-5,832	
				3.	0	44,326	-44,326	
				4.	0	8,875	-8,875	

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				가					
	2.				76,482	0	76,482		
	1.				46,112	0	46,112		
	1.				7,512	0	0		
	1.				4,080	0	0	150,000 × 12 =	1,800,000
								20,000 × 76 =	1,520,000
								, 76,000 × 10 =	760,000
	2.				3,432	0	0	286,000 × 12 =	3,432,000
	2.				15,200	0	0		
	1.				5,800	0	0	150,000 × 12 =	1,800,000
								150,000 × 12 =	1,800,000
								200,000 × 5 =	1,000,000
								100,000 × 12 =	1,200,000
	2.				1,000	0	0	100,000 × 10 =	1,000,000
	3.				7,200	0	0	50,000 × 12 × 12 =	7,200,000
	4.				1,200	0	0	25,000 × 24 × 2 =	1,200,000
	3.				23,400	0	0		
	1.				5,200	0	0	50,000 × 52 × 2 =	5,200,000
								30,000 × 52 × 10 =	15,600,000
								25,000 × 52 × 2 =	2,600,000
	2.				30,370	0	30,370		
	1.				30,370	0	0		
	1.				28,270	0	0	1,400,000 × 12 =	16,800,000
								72,500 × 12 =	870,000
								80,000 × 10 =	800,000
								130,000 × 12 =	1,560,000
								가 140,000 × 12 =	1,680,000
								2,000,000 × 1 =	2,000,000
								130,000 × 12 =	1,560,000

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								()
				가				
								가 80,000 × 12 = 960,000
								105,000 × 12 = 1,260,000
								65,000 × 12 = 780,000
			2.		2,100	0	0	4 175,000 × 12 = 2,100,000
3.					156,368	164,678	-8,310	
	1.				0	164,678	-164,678	
	2.				156,368	0	156,368	
		1.			66,000	0	0	
			1.		42,000	0	0	3,500,000 × 12 = 42,000,000
			2.		12,000	0	0	1,000,000 × 12 = 12,000,000
			3.		12,000	0	0	, 1,000,000 × 12 = 12,000,000
		2.			600	0	0	
			1.		600	0	0	50,000 × 12 = 600,000
		3.			20,724	0	0	
			1.		20,724	0	0	600,000 × 12 = 7,200,000
								170,000 × 12 = 2,040,000
								150,000 × 12 = 1,800,000
								110,000 × 12 = 1,320,000
								400,000 × 12 = 4,800,000
								33,000 × 12 = 396,000
								132,000 × 2 × 12 = 3,168,000
		4.			21,600	0	0	
			1.		21,600	0	0	100,000 × 10 × 12 = 12,000,000
								100,000 × 8 × 12 = 9,600,000
		5.			2,000	0	0	
			1.		2,000	0	0	500,000 × 4 = 2,000,000
		6.			18,924	0	0	
			1.		16,524	0	0	1,377,000 × 12 = 16,524,000

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								()
				가				()
			2.		2,400	0	0	100,000 × 12 = 1,200,000
								100,000 × 12 = 1,200,000
			7.	1.	1,200	0	0	
			8.	1.	25,320	0	0	
			4.	1.	0	46,763	-46,763	
			5.	1.	2,200	1,200	1,000	
				2.	1,200	0	1,200	
				3.	1,000	0	1,000	
				6.	0	865	-865	
7.			1.	1.	115,000	226,289	-111,289	
8.			1.		5,000	0	5,000	

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								()
				가				()
		1.			0	0	0	
		2.			5,000	0	5,000	
			1.		5,000	0	0	
				1.	5,000	0	0	2,500,000 × 2 = 5,000,000
					5,573,065	6,478,749	-905,684	