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				가						
1.					1,278,636	1,128,887	149,749			
1.					1,272,936	1,123,187	149,749			
1.					1,272,936	1,123,187	149,749			
1.					1,272,936	1,123,187	149,749			
1.					487,344	487,344	0			
2.					785,592	635,843	149,749			
								( ) : (7,650,000	-1,350,000	
								× 1 ) - 9,000,000 =		
								( )2017. ( ) :	87,256,000	
								(326,027,000 × 1 ) - 238,771,000 =		
								( ) :	1,369,000	
								(5,116,000 × 1 ) - 3,747,000 =		
								( ) : (31,716,000	8,488,000	
								× 1 ) - 23,228,000 =		
								( ) :	518,000	
								(4,313,000 × 1 ) - 3,795,000 =		
								( ) :	105,000	
								(4,418,000 × 1 ) - 4,313,000 =		
								( ) :	211,000	
								(4,629,000 × 1 ) - 4,418,000 =		
								( ) :	-726,000	
								(4,174,000 × 1 ) - 4,900,000 =		
								( ) :	32,906,000	
								(154,530,000 × 1 ) - 121,624,000 =		
								( ) : 11,472,000 × 1	11,472,000	
								=		
								( )2017 :	880,000	
								880,000 × 1 =		
								( ) : 2,000,000	2,000,000	
								× 1 =		
								( ) : 3,976,000	3,976,000	
								× 1 =		
								( )2018 :	2,644,000	
								2,643,900 × 1 =		
2.					5,700	5,700	0			
1.					5,700	5,700	0			
1.					5,700	5,700	0			
1.					5,700	5,700	0			
2.					871,473	968,700	-97,227			
1.					863,606	962,919	-99,313			
1.					863,606	962,919	-99,313			
1.					385,814	419,559	-33,745			
1.					385,814	419,559	-33,745	: 1,912 × 14 × 74 =	1,981,000	

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								: 30 × 53 × 105 =	167,000
								: (430 × 750 × 190 ) -	-35,893,000
								97,168,000 =	
			2.		413,250	468,483	-55,233		
				1.	413,250	468,483	-55,233	: 140,388 × 1 × 12 =	1,685,000
								: (15,000 × 60 × 3 ) -	-1,746,000
								4,446,000=	
								: (1,450,000 × 1 × 12 ) -	-1,008,000
								18,408,000=	
								: 13,820 × 30 × 3 =	1,244,000
								: (1,500,000 × 1 × 12 ) -	-253,000
								18,253,300=	
								: (15,000 × 60 × 3 ) -	-1,286,000
								3,986,000=	
								: (1,500,000 × 1 × 12 )	-52,000
								- 18,052,000=	
								: 10,022 × 87 × 1 =	872,000
								: (1,500,000 × 1 × 12 ) -	-2,025,000
								20,025,000=	
								: (18,000 × 60 × 3 ) -	-1,802,000
								5,042,000=	
								: (1,050,000 × 1 × 12 )	-679,000
								-13,279,000=	
								: (1,050,000 × 1 × 12 )	-984,000
								- 13,584,000=	
								: (10,000 × 35 × 12 )	-3,926,000
								-8,126,400=	
								: (756,000 × 1 × 12	-5,890,000
								) - 14,962,250=	
								: (1,000,000 × 1 × 12 )	-463,000
								- 12,463,000=	
								: 99,000 × 42 × 1 =	4,158,000
								: (900,000 × 1 × 12 ) -	-2,382,000
								13,182,000=	
								: (900,000 × 1 × 12 )	-4,126,000
								- 14,926,240	
								: (1,500,000 × 1 × 12 )	-6,300,000
								- 24,300,000=	
								: (1,100,000 × 1 × 12 )	-1,650,000
								- 14,850,000=	
								: 19,981 × 54 × 4 =	4,316,000
								: 39,048 × 12 =	469,000
								: (900,000 × 1 × 12 )	-2,241,000
								-13,041,000=	
								: (4,500,000 × 1 × 12	-22,803,000
								) -76,803,400=	
								: 15,000 × 51 × 3 =	2,295,000

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								( )	
				가					
								: (1,050,000 × 1 × 12 ) -	-3,680,000
								-16,280,160=	
								: (14,000 × 30 × 3 ) -	-333,000
								1,593,180=	
								: (500,000 × 1 × 12 ) -	-240,000
								6,240,000=	
								: (9,000 × 25 × 3 ) -	-675,000
								1,350,000 =	
								: (20,000 × 100 × 12 ) -	-2,298,000
								26,298,000=	
								: (10,000 × 50 × 12 ) -	-520,000
								6,520,000 =	
								: (12,000 × 60 × 12 ) -	-2,224,000
								10,864,000=	
								: (1,000,000 × 1 × 12 ) -	-569,000
								) - 12,569,220=	
								: 15,100 × 20 × 10 =	3,020,000
								: (900,000 × 1 × 12 ) -	-3,758,000
								14,558,030=	
								: 621,000 × 1 =	621,000
				3.	56,686	65,427	-8,741		
				1.	56,686	65,427	-8,741	: (130,000 × 200 × 1 ) -	-1,131,000
								27,131,540=	
								: (22,100 × 892 × 2 ) -	-7,610,000
								47,037,280=	
				4.	7,856	9,450	-1,594		
				1.	7,856	9,450	-1,594	: (45,000 × 210 × 1 ) -	-1,594,000
								11,044,400=	
				2.	7,867	5,781	2,086		
				1.	4,319	3,000	1,319		
				1.	4,319	3,000	1,319		
				1.	4,319	3,000	1,319	: 263,800 × 5 =	1,319,000
				2.	483	0	483		
				1.	483	0	483		
				1.	483	0	483	: 241,500 × 2 =	483,000
				3.	3,065	2,781	284		
				1.	2,705	2,200	505		
				1.	2,705	2,200	505	: 454,000 × 1 =	454,000
								: 51,000 × 1 =	51,000
				2.	360	581	-221		

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								( )	
				가					
				1.	360	581	-221	: (7,000 × 4 × 10 )	-50,000
								-330,000	
								: (200,000 × 1 )	-70,000
								-270,000 =	
								: -101,000 × 1 =	-101,000
3.					91,337	91,337	0		
	1.				91,337	91,337	0		
		1.			91,337	91,337	0		
			1.		91,337	91,337	0		
				1.	91,337	91,337	0		
					2,241,446	2,188,924	52,522		

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								( )
				가				( )
1.					27,816	27,816	0	
	1.				5,972	5,972	0	
		1.			5,972	5,972	0	
			1.		2,254	2,254	0	
				1.	2,254	2,254	0	
			2.		3,718	3,718	0	
				1.	276	276	0	
				2.	3,282	3,282	0	
				3.	160	160	0	
	2.				21,844	21,844	0	
		1. [ ]			14,444	14,444	0	
			1.		6,800	6,800	0	
				1.	6,000	6,000	0	
				2.	800	800	0	
			2.		200	200	0	
				1.	200	200	0	
			3.		6,634	6,634	0	
				1.	2,160	2,160	0	
				2.	200	200	0	
				3.	475	475	0	
				4.	745	745	0	
				5.	3,054	3,054	0	
			4. [ ]		810	810	0	
				1.	810	810	0	
		2.			7,400	7,400	0	
			1.		3,800	3,800	0	
				1.	3,800	3,800	0	
			2.		3,600	3,600	0	

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								( )
				가				( )
				1.	3,600	3,600	0	
2.	/				1,167,293	1,056,135	111,158	
	1.				443,539	455,015	-11,476	
		1.			443,539	455,015	-11,476	
			1.			363,247	349,126	14,121
				1.	363,247	349,126	14,121	$4,264,000 \times 1 = 4,264,000$ $( ) (30 \times 907 \times 188) - 3,747,000 = 1,369,000$ $( ) (186 \times 907 \times 188) - 23,228,000 = 8,488,000$
		2.			37,217	39,333	-2,116	
			1.		32,417	34,533	-2,116	$(450,000 \times 10) - 6,616,000 = -2,116,000$
			2.		4,800	4,800	0	
		3.			25,382	61,275	-35,893	
			1.		25,382	61,275	-35,893	$(430 \times 750 \times 190) - 97,168,000 = -35,893,000$
		4.			5,825	4,885	940	
			1.		1,090	1,090	0	
			2.		4,735	3,795	940	$( ) 52,630 \times 2 \times 2 = 211,000$ $( ) 105,000 \times 1 = 105,000$ $52,630 \times 2 \times 1 = 106,000$ $( ) 518,000 \times 1 = 518,000$
		5.			396	396	0	
			1.		396	396	0	
		6.			11,472	0	11,472	
			1.		11,472	0	11,472	$( ) 3 \times 11,472,000 \times 1 = 11,472,000$
	2.				19,553	19,463	90	
		1. [ ]			14,263	14,223	40	
			1.			2,953	1,680	1,273
				1.	2,820	1,320	1,500	$15,000 \times 50 \times 2 = 1,500,000$ $(120,000 \times 3 \times 1) - 587,000 = -227,000$
			2.		133	360	-227	

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								( )
				가				( )
			2.		2,088	2,088	0	
			1.		2,088	2,088	0	
			3.		100	100	0	
			1.		100	100	0	
			4.		492	492	0	
			1.		492	492	0	
			5.		6,130	7,363	-1,233	
			1.		6,130	7,363	-1,233	1 (19,000 × 145 × 1 ) -592,000
								-3,347,000=
								4 (16,500 × 145 × 1 ) - -263,000
								2,656,000=
								4 ( ) (23,000 × 25 × 1 -171,000
								) - 746,000=
								(1,050 × 685 × 1 ) -92,000
								-812,000=
								( ) (40,000 × 23 × 1 -115,000
								) - 1,035,000=
			6. [ ]		2,500	2,500	0	
			1.		760	760	0	
			2.		1,740	1,740	0	
			2.		5,290	5,240	50	
			1.		2,850	2,800	50	
			1.		2,850	2,800	50	10,000 × 5 = 50,000
			2.		2,440	2,440	0	
			1.		2,440	2,440	0	
			3.		585,496	465,334	120,162	
			1.		326,027	238,771	87,256	
			1.		326,027	238,771	87,256	
			1.		326,027	238,771	87,256	( ) 87,256,000 × 1 = 87,256,000
			2.		253,309	220,403	32,906	
			1.		159,033	126,127	32,906	
			1.		159,033	126,127	32,906	( ) (154,530,000 × 1 ) - 121,624,000 = 32,906,000
			2.		92,836	92,836	0	

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								( )
				가				( )
				1.	92,836	92,836	0	621,000 × 1 = 621,000
								(20,000 × 52 × 12 ) -13,101,000= -621,000
				3.	1,440	1,440	0	
				1.	1,440	1,440	0	
				3.	6,160	6,160	0	
				1.	6,160	6,160	0	
				1.	6,160	6,160	0	
				4.	118,705	116,323	2,382	
				1.	47,800	47,800	0	
				1.	2,950	2,950	0	
				1.	2,950	2,950	0	
				2.	8,250	8,250	0	
				1.	3,000	3,000	0	
				2.	5,250	5,250	0	
				3.	5,550	5,550	0	
				1.	5,280	4,950	330	( ) 70,000 × 3 = 210,000
								( ) 30,000 × 2 × 2 = 120,000
				2.	270	600	-330	( ) -330,000 × 1 = -330,000
				4.	3,160	3,160	0	
				1.	240	360	-120	-30,000 × 2 × 2 = -120,000
				2.	2,920	2,800	120	120,000 × 1 = 120,000
				5.	9,600	9,600	0	
				1.	4,440	4,800	-360	-30,000 × 2 × 6 = -360,000
				2.	5,160	4,800	360	360,000 × 1 = 360,000
				6.가	5,100	5,100	0	
				1.	520	600	-80	-80,000 × 1 = -80,000
				2.	4,580	4,500	80	80,000 × 1 = 80,000
				7.	5,520	5,520	0	



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								( )
				가				( )
				1.	0	420	-420	( ) -105,000 × 4 = -420,000
				2.	5,520	5,100	420 =	( , ) 21,000 × 20 420,000
				8.	2,460	2,460	0	
				1.	180	360	-180 =	-30,000 × 2 × 3 -180,000
				2.	2,280	2,100	180 =	( ) 180,000 × 1 180,000
				9.	5,210	5,210	0	
				1.	1,756	2,407	-651 =	( ) -116,000 × 1 -116,000
								( ) -12,160 × 44 -535,000
				2.	960	840	120	120,000 × 1 = 120,000
				3.	2,494	1,963	531	177,000 × 3 = 531,000
				2.	70,905	68,523	2,382	
				1.	7,856	9,450	-1,594	
				1.	7,856	9,450	-1,594	(45,000 × 210 × 1 ) - 11,044,400 = -1,594,000
				2.	60,849	56,873	3,976	
				1.	60,849	56,873	3,976	( ) 3,976,000 × 1 = 3,976,000
				3.	2,200	2,200	0	
				1.	2,200	2,200	0	
				3.	292,507	300,169	-7,662	
				1.	111,120	108,540	2,580	
				1.	38,370	38,370	0	
				1.	32,310	32,310	0	
				1.	32,310	32,310	0	
				2.	2,700	2,700	0	
				1.	2,700	2,700	0	
				3.	3,360	3,360	0	
				1.	2,880	2,880	0	
				2.	480	480	0	
				2.	11,327	9,327	2,000	

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				가				( )
		1.			7,784	5,784	2,000	
			1.		5,784	5,784	0	
			2.		2,000	0	2,000	( ) = 2,000,000 × 1 2,000,000
			2.가		3,543	3,543	0	
			1.		2,000	2,000	0	
			2.		1,543	1,543	0	
		3. [ ]			52,683	51,803	880	
			1.		6,580	6,580	0	
			1.		600	600	0	
			2.		5,980	5,980	0	14,900 × 10 × 20 = 2,980,000
								-1,000,000 × 1 × 1 = -1,000,000
								-6,000 × 6 × 30 = -1,080,000
								-5,000 × 6 × 30 = -900,000
			2.		1,080	1,080	0	
			1.		1,080	1,080	0	
			3. [ ]		22,387	21,507	880	
			1.		20,425	19,545	880	( ) = 80,000 × 11 880,000
			2.		100	100	0	
			3.		100	100	0	
			4.		1,762	1,762	0	
			4.		1,920	1,920	0	
			1.		1,920	1,920	0	
			5.		20,716	20,716	0	
			1.		20,716	20,716	0	
		4.			3,040	3,040	0	
			1.		3,040	3,040	0	
			1.		3,040	3,040	0	
		5.			5,400	5,700	-300	

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								( )
				가				( )
			1.		5,400	5,700	-300	
			1.		800	800	0	
			2.		4,600	4,900	-300	200,000 × 3 = 600,000
								( ) (1,000 × 900 × 1 ) - 1,800,000= -900,000
		6.			300	300	0	
			1.		300	300	0	
			1.		300	300	0	
	2.				181,387	191,629	-10,242	
		1.			100,822	102,022	-1,200	
			1.		2,750	2,750	0	
			1.		2,750	2,750	0	
			2.		2,600	2,600	0	
			1.		2,600	2,600	0	
			3.		8,250	8,250	0	
			1.		8,250	8,250	0	
			4.		0	2,300	-2,300	
			1.		0	2,300	-2,300	(10,000 × 230 × 1 ) - 4,600,000= -2,300,000
			5.		9,954	9,954	0	
			1.		9,454	9,454	0	
			2.		500	500	0	
			6.		29,953	29,153	800	
			1.		3,840	3,840	0	
			2.		26,113	25,313	800	20,000 × 40 × 1 = 800,000
			7.		15,050	14,750	300	
			1.		4,560	4,260	300	( ) 30,000 × 10 = 300,000
			2.		10,490	10,490	0	
			8.		4,020	4,020	0	
			1.		4,020	4,020	0	

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				가				( )
			9.		11,080	11,080	0	
			1.		11,080	11,080	0	
			10.		6,576	6,576	0	
			1.		6,576	6,576	0	
			11.		960	960	0	
			1.		960	960	0	
			12.		5,400	5,400	0	
			1.		4,333	4,510	-177	550,000 × 1 = 550,000
								(200,000 × 9 ) -2,495,000= -695,000
								(31,000 × 10 ) - 342,000= -32,000
			2.		977	800	177	17,700 × 10 = 177,000
			3.		90	90	0	
			13가		800	800	0	
			1.		800	800	0	
			14.		3,079	3,079	0	
			1.		3,079	3,079	0	
			15.		350	350	0	
			1.		350	350	0	
		2.			59,895	68,937	-9,042	
		1.			26,051	27,170	-1,119	
		1.			905	1,170	-265	(130,000 × 9 × 1 ) -1,435,900= -265,000
		2.			25,146	26,000	-854	(130,000 × 200 × 1 ) - 27,131,000= -1,131,000
								277,000 × 1 = 277,000
		2.			33,844	41,767	-7,923	
		1.			687	1,950	-1,263	(25,000 × 39 × 2 ) - 3,213,000= -1,263,000
		2.			33,157	39,817	-6,660	(450,000 × 33 × 2 ) - 36,290,360= -6,590,000
								(5,400 × 892 × 2 ) - 10,654,000= -1,020,000
								950,000 × 1 = 950,000

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		3.			7,300	7,300	0		
			1.		7,300	7,300	0		
				1.	7,300	7,300	0		
		4.			13,370	13,370	0		
			1.		13,370	13,370	0		
				1.	1,680	1,680	0		
				2.	11,690	11,690	0		
4.					450,760	504,075	-53,315		
	1.				420,152	475,385	-55,233		
		1.			314,171	367,727	-53,556		
			1.	( )	18,303	18,414	-111		
				1.	17,349	15,714	1,635	136,177 × 12 =	1,635,000
				2.	954	2,700	-1,746	(15,000 × 60 × 3 ) - 4,446,000=	-1,746,000
			2.	( )	19,520	17,200	2,320		
				1.	11,204	13,200	-1,996	(1,100,000 × 1 × 12 ) -15,196,500=	-1,996,000
				2.	8,316	4,000	4,316	19,981 × 54 × 4 =	4,316,000
			3.	( )	17,043	18,222	-1,179		
				1.	11,563	12,222	-659	(1,018,500 × 1 × 12 ) - 12,881,000=	-659,000
				2.	5,480	6,000	-520	(10,000 × 50 × 12 ) - 6,520,000=	-520,000
			4.	( )	11,542	16,422	-4,880		
				1.	11,268	12,222	-954	(1,018,500 × 1 × 12 ) - 13,176,000=	-954,000
				2.	274	4,200	-3,926	(10,000 × 35 × 12 ) -8,126,400=	-3,926,000
			5.	( )	8,167	10,476	-2,309		
				1.	8,167	10,476	-2,309	(873,000 × 1 × 12 ) - 12,785,970=	-2,309,000
			6.	( )	18,628	20,160	-1,532		
				1.	17,214	17,460	-246	(1,455,000 × 1 × 12 ) -17,706,000=	-246,000
				2.	1,414	2,700	-1,286	(15,000 × 60 × 3 ) -3,986,000=	-1,286,000
			7.	( )	19,309	15,600	3,709		

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								( )
				가				( )
				1.	11,191	11,640	-449	(970,000 × 1 × 12 ) - 12,089,000= -449,000
				2.	8,118	3,960	4,158	99,000 × 42 × 1 = 4,158,000
				8. ( )	6,473	10,476	-4,003	
				1.	6,473	10,476	-4,003	(873,000 × 1 × 12 ) - 14,479,000= -4,003,000
				9. ( )	20,081	19,260	821	
				1.	17,409	17,460	-51	(1,455,000 × 1 × 12 ) - 17,511,000= -51,000
				2.	2,672	1,800	872	10,022 × 87 × 1 = 872,000
				10. ( )	8,302	10,476	-2,174	
				1.	8,302	10,476	-2,174	(873,000 × 1 × 12 ) - 12,650,000= -2,174,000
				11. ( )	17,765	26,100	-8,335	
				1.	11,349	17,460	-6,111	(1,455,000 × 1 × 12 ) - 23,571,000= -6,111,000
				2.	6,416	8,640	-2,224	(12,000 × 60 × 12 ) - 10,864,000= -2,224,000
				12. ( )	16,933	20,700	-3,767	
				1.	15,495	17,460	-1,965	(1,455,000 × 1 × 12 ) - 19,425,000= -1,965,000
				2.	1,438	3,240	-1,802	(18,000 × 60 × 3 ) - 5,042,000= -1,802,000
				13. ( )	6,830	10,476	-3,646	
				1.	6,830	10,476	-3,646	(873,000 × 1 × 12 ) - 14,122,000= -3,646,000
				14. ( )	5,588	6,495	-907	
				1.	5,588	5,820	-232	(485,000 × 1 × 12 ) - 6,052,800= -232,000
				2.	0	675	-675	(9,000 × 25 × 3 ) - 1,350,000= -675,000
				15. ( )	20,384	20,118	266	
				1.	15,900	16,878	-978	(1,406,500 × 1 × 12 ) - 17,856,000= -978,000
				2.	4,484	3,240	1,244	13,820 × 30 × 3 = 1,244,000
				16. ( )	21,308	18,840	2,468	
				1.	11,088	11,640	-552	(970,000 × 1 × 12 ) - 12,192,130= -552,000
				2.	10,220	7,200	3,020	15,100 × 20 × 10 = 3,020,000
				17. ( )	3,086	8,800	-5,714	
				1.	3,086	8,800	-5,714	(733,320 × 1 × 12 ) - 14,514,000= -5,714,000

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								( )
				가				( )
			18.	( )	9,580	13,482	-3,902	
			1.		8,653	12,222	-3,569	(1,018,500 × 1 × 12 ) - 15,791,750= -3,569,000
			2.		927	1,260	-333	(14,000 × 30 × 3 ) - 1,593,180= -333,000
			19.	( )	10,931	10,476	455	
			1.		10,931	10,476	455	37,878 × 12 = 455,000
			20.	( )	37,402	57,780	-20,378	
			1.		29,707	52,380	-22,673	(4,365,000 × 1 × 12 ) - 75,053,140= -22,673,000
			2.		7,695	5,400	2,295	15,000 × 51 × 3 = 2,295,000
			21.		8,156	8,914	-758	
			1.		200	200	0	
			2.		7,956	8,714	-758	(357,700 × 20 × 1 ) - 7,672,480= -518,000
								(130,000 × 1 × 12 ) - 1,800,000= -240,000
			22.		7,400	7,400	0	
			1.		7,280	7,280	0	
			2.		120	120	0	
			23.		1,440	1,440	0	
			1.		1,440	1,440	0	
			2.		105,981	107,658	-1,677	
			1.		102,679	104,356	-1,677	
			1.		102,487	103,928	-1,441	(20,000 × 100 × 12 ) - 26,298,000= -2,298,000
								(5,571,500 × 12 ) - 67,030,000= -172,000
								85,750 × 12 = 1,029,000
			2.		192	428	-236	(214,000 × 2 ) - 664,000= -236,000
			2.		3,302	3,302	0	
			1.		3,138	3,042	96	96,000 × 1 = 96,000
			2.		164	260	-96	(130,000 × 2 ) - 356,000= -96,000
			2.		26,030	23,386	2,644	
			1.		26,030	23,386	2,644	

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								( )
				가				( )
			1.		12,000	12,000	0	
			1.		12,000	12,000	0	
			2.		2,970	2,970	0	
			1.		2,970	2,970	0	
			2.		0	0	0	
			3.		1,400	1,400	0	
			1.		1,400	1,400	0	
			4.		2,650	2,650	0	
			1.		1,050	1,050	0	
			2.		1,600	1,600	0	
			5.		4,366	4,366	0	
			1.		1,066	1,066	0	
			2.		3,300	3,300	0	
			6.		2,644	0	2,644	
			1.		2,644	0	2,644 ( ) × 1 =	2,643,900 2,644,000
			3.		4,578	5,304	-726	
			1.		300	300	0	
			1.		300	300	0	
			1.		300	300	0	
			2.		4,278	5,004	-726	
			1.		4,174	4,900	-726	
			1.		2,580	3,300	-720	-30,000 × 2 × 12 = -720,000
			2.		1,594	1,600	-6	-2,000 × 1 = -2,000
								-4,000 × 1 = -4,000
			2.		104	104	0	
			1.		104	104	0	
			5.		107,115	104,331	2,784	
			1.		28,816	27,782	1,034	



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								( )
				가				( )
		1.			28,816	27,782	1,034	
			1.		4,662	4,662	0	
				1.	4,662	4,662	0	
			2.		16,864	15,830	1,034	
				1.	16,864	15,830	1,034	(42,000 × 210 × 1 )- 12,656,000= -3,836,000
								(35,000 × 82 × 1 )- 4,000,000= -1,130,000
								10,000 × 600 × 1 = 6,000,000
			3.		3,990	3,990	0	
				1.	3,990	3,990	0	
			4.		3,300	3,300	0	
				1.	3,300	3,300	0	
		2.			31,712	33,062	-1,350	
			1.		3,202	3,202	0	
				1.	300	300	0	
					300	300	0	
				2.	2,902	2,902	0	
					102	102	0	
					2,600	2,600	0	
					200	200	0	
			2.		23,570	24,920	-1,350	
				1.	14,420	14,420	0	
					7,000	7,000	0	
					320	320	0	
					7,100	7,100	0	
				2.	7,650	9,000	-1,350	
			3.	1.	7,650	9,000	-1,350	(120,000 × 75 ) - 10,350,000= -1,350,000
					1,500	1,500	0	
			1.		1,500	1,500	0	

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								( )
				가				( )
		3.			4,940	4,940	0	
			1.		4,940	4,940	0	
				1.	4,940	4,940	0	
	3.				30,194	27,094	3,100	
		1.			3,600	3,600	0	
			1.		2,600	2,600	0	
				1.	2,600	2,600	0	$(80,000 \times 25 \times 1) -$ $2,900,000 = -900,000$
								$60,000 \times 15 \times 1 = 900,000$
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			26,594	23,494	3,100	
			1.		26,430	23,330	3,100	
				1.	15,930	12,830	3,100	$100,000 \times 31 \times 1 = 3,100,000$
				2.	10,500	10,500	0	
			2.		164	164	0	
				1.	110	164	-54	$(82,000 \times 2) - 218,000 = -54,000$
				2.	54	0	54	$54,000 \times 1 = 54,000$
		4.			16,393	16,393	0	
			1.		16,393	16,393	0	
				1.	16,393	16,393	0	
				1.	16,393	16,393	0	
	6.				185,955	186,398	-443	
		1.			39,011	36,452	2,559	
			1.		39,011	36,452	2,559	
				1.	7,724	7,724	0	
				1.	3,968	3,968	0	$21,200 \times 10 = 212,000$
								$10,625 \times 40 \times 2 = 850,000$
								$(50,000 \times 15) - 1,300,000 = -550,000$

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								( )
				가				( )
								(15,000 × 20 × 2 ) - 992,420=- -392,000
								(20,000 × 15 × 1 ) - 420,000=- -120,000
			2.		3,756	3,756	0	
		2.			17,787	16,228	1,559	
			1.		14,299	11,808	2,491	(50,000 × 3 × 10 ) -2,120,000=- -620,000
								7,000 × 10 × 10 = 700,000
								(125,000 × 4 × 2 ) - 1,419,000=- -419,000
								20,000 × 73 × 1 = 1,460,000
								A4 10,000 × 87 × 1 = 870,000
								B4 20,000 × 25 × 1 = 500,000
			2.		3,208	3,840	-632	(84,000 × 5 × 2 ) - 1,472,000=- -632,000
			3.		280	580	-300	-150,000 × 1 × 2 = -300,000
		3.			13,500	12,500	1,000	
			1.		5,000	2,500	2,500	125,000 × 10 × 2 = 2,500,000
			2.		8,500	10,000	-1,500	(20,000 × 50 × 10 ) - 11,500,000=- -1,500,000
	2.				138,724	141,726	-3,002	
		1.			138,724	141,726	-3,002	
			1.		89,212	94,406	-5,194	
				1.	59,398	72,000	-12,602	(6,000,000 × 12 ) - 84,602,000=- -12,602,000
				2.	19,408	12,000	7,408	1,234,600 × 6 = 7,408,000
				3.	10,406	10,406	0	
		2.			46,606	44,464	2,142	
			1.		1,200	1,200	0	
			2.		45,406	43,264	2,142	214,200 × 10 = 2,142,000
		3.			1,056	1,056	0	
			1.		1,056	1,056	0	
		4.			1,850	1,800	50	
			1.		1,850	1,800	50	50,000 × 1 × 1 = 50,000

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								(    )		
				가						
3.					8,220	8,220	0			
	1.				1,400	1,400	0			
		1.			1,400	1,400	0			
			1.		300	300	0			
				2.		1,100	1,100	0		
		2.				6,720	6,720	0		
	1.				3,060	3,060	0			
			1.		1,486	2,206	-720	(110,300 × 2 × 10    ) - 2,926,000=	-720,000	
				2.		720	0	720	30,000 × 2 × 12    =	720,000
				3.		460	440	20	10,000 × 1 × 2 =	20,000
				4.		394	414	-20	-20,000 × 1    =	-20,000
	2.				2,000	2,000	0			
			1.		1,604	1,604	0			
				2.		300	300	0		
				3.		96	96	0		
	3.				1,660	1,660	0			
			1.		1,600	1,600	0			
				2.		60	60	0		
	3.					100	100	0		
			1.			100	100	0		
		1.			100	100	0			
7.					10,000	10,000	0			
	1.				10,000	10,000	0			
		1.			10,000	10,000	0			
			1.		10,000	10,000	0			
				1.		10,000	10,000	0		
					2,241,446	2,188,924	52,522			