: 　　　3　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　(：　)

					( )	
1.			434,794	391,087	43,707	
	1.		434,794	391,087	43,707	
		1.	434,794	391,087	43,707	
			1.	434,794	391,087	43,707	
				1. 174,275	174,275	0	
				2. 260,519	216,812	43,707	( ) : (19,612,000 × 1) - 14,040,000 = 5,572,000

( ) 　　　　　　　　　　: (19,612,000 × 1) - 14,040,000 = 　5,572,000

　　　　　　　　　　: (67,904,000 × 1) - 50,335,000 = 　17,569,000

( ) 　　　　　　: (17,039,000 × 1) - 11,317,000 = 　5,722,000

　　　　　　　　: (21,550,000 × 1) - 21,744,000 = 　-194,000

　　　　　　　　: (14,520,000 × 1) - 10,520,000 = 　4,000,000

( ) 　　　　　: (964,000 × 1) - 746,000 = 　218,000

( ) 　　　　　: (495,000 × 1) - 382,000 = 　113,000

( ) 　　　　: (11,247,000 × 1) - 8,708,000 = 　2,539,000

　　　　　: (1,000,000 × 1) - 500,000 = 　500,000

( ) 　: 250,000 × 1 = 　250,000

( ) 　: 500,000 × 1 = 　500,000

( ) 　: 2,302,000 × 1 = 　2,302,000

( ) 　: 4,616,000 × 1 = 　4,616,000

2			44,651	44,674	-23	
	1.		44,024	44,024	0	
		1.	44,024	44,024	0	
			1. 20,448	20,448	0	
				1. 20,448	20,448	0	: 896,000 × 1 = 896,000

　　　　　: -896,000 × 1 = 　-896,000

			2. 5,400	5,400	0	
				1. 5,400	5,400	0	
			3. 2,550	2,550	0	
				1. 2,550	2,550	0	

								( )		
:			3						(:)	
								( )	2019-12-11	
			4		3,606	3,606	0			
				1.	3,606	3,606	0			
			5.		12,020	12,020	0			
				1.	12,020	12,020	0			
	2.				627	650	-23			
		1.			0	200	-200			
			1.		0	200	-200			
				1.	0	200	-200	: -100,000 × 2 = -200,000		
		2.			110	110	0			
			1.		110	110	0			
				1.	110	110	0			
		3.			517	340	177			
			1.		116	75	41			
				1.	116	75	41	: 41,000 × 1 = 41,000		
			2.		401	265	136			
				1.	401	265	136	: 196,000 × 1 = 196,000		
								: -60,000 × 1 = -60,000		
3.					8,794	8,794	0			
	1.				8,794	8,794	0			
		1.			8,794	8,794	0			
			1.		8,794	8,794	0			
				1.	8,794	8,794	0			
					488,239	444,555	43,684			

<u>2019</u>

							（ ）		
1.					153,281	129,494	23,787		
	1.				152,740	126,938	25,802		
		1.			152,740	126,938	25,802		
			1.		25,031	24,975	56		
				1.	22,735	22,929	-194	=	-194,000 × 1	-194,000
				2	250	0	250	（　）	250,000 × 1 =	250,000
				3	2,046	2,046	0		
			2		59,185	51,508	7,677		
				1.	56,273	48,596	7,677	（　）　=	3,459,000 × 2	6,918,000
									250,000 × 2 =	500,000
									259,000 × 1 =	259,000
				2	2,912	2,912	0		
			3	（　）	68,524	50,455	18,069		
				1.	62,233	45,782	16,451		11,951,000 × 1 =	11,951,000
									100,000 × 1 =	100,000
									4,400,000 × 1 =	4,400,000
				2	120	120	0		
				3	500	0	500	（　）	500,000	500,000
				4	5,671	4,553	1,118	4	1,118,000 × 1 =	1,118,000
	2				541	2,556	-2,015		
		1.			541	2,500	-1,959		
			1.		541	2,500	-1,959		
				1.	541	2,500	-1,959		-195,900 × 10 =	-1,959,000
		2			0	56	-56		
			1.		0	56	-56		
				1.	0	56	-56		-56,000 × 1 =	-56,000
2	/				75,298	73,859	1,439		
	1.				30,833	31,001	-168		

2019 _____

								( )		
		1.			30,833	31,001	-168			
			1.		24,694	24,363	331			
				1.	24,694	24,363	331	( )	331,000 × 1 =	331,000
			2.		5,712	5,460	252			
				1.	4,292	4,140	152		31,500 × 10 =	315,000
									5,000 × 1 =	5,000
									-58,000 × 1 =	-58,000
									-110,000 × 1 =	-110,000
				2.	1,420	1,320	100	LPG	100,000 × 1 =	100,000
			3.		173	120	53			
				1.	173	120	53		53,000 × 1 =	53,000
			4.		63	315	-252			
				1.	63	315	-252		-252,000 × 1 =	-252,000
			5.		191	743	-552			
				1.	191	743	-552		-552,000 × 1 =	-552,000
	2.				7,532	8,379	-847			
		1. [ ]			1,654	2,165	-511			
			1.		939	1,150	-211			
				1.	255	450	-195		-195,000 × 1 =	-195,000
				2.	500	500	0			
				3.	184	200	-16		-16,000 × 1 =	-16,000
			2.		215	415	-200			
				1.	215	415	-200		-77,000 × 1 =	-77,000
									-7,000 × 1 =	-7,000
									-16,000 × 1 =	-16,000
									-100,000 × 1 =	-100,000
			3.		0	100	-100			
				1.	0	100	-100		-100,000 × 1 =	-100,000

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							( )
			4 [ ]	500	500	0	
			1.	500	500	0	
		2		5,878	6,214	-336	
			1.	1,848	2,184	-336	
			1.	1,848	2,184	-336	-176,000 × 1 = -176,000
							-160,000 × 1 = -160,000
			2	3,550	3,550	0	
			1.	3,550	3,550	0	
			3	480	480	0	
			1.	480	480	0	
	3			34,823	32,284	2,539	
		1.		11,247	8,708	2,539	
			1.	11,247	8,708	2,539	
			1.	11,247	8,708	2,539	( ) 2,091,000 × 1 2,091,000 =
							( ) 448,000 × 1 448,000 =
		2		17,420	17,420	0	
			1.	17,420	17,420	0	
			1.	17,420	17,420	0	
		3.		2,550	2,550	0	
			1.	2,550	2,550	0	
			1.	2,550	2,550	0	
		4		3,606	3,606	0	
			1.	3,606	3,606	0	
			1.	3,606	3,606	0	
	4.			2,110	2,195	-85	
		1.		2,110	2,195	-85	
			1.	2,110	2,195	-85	
			1.	2,110	2,195	-85	-85,000 × 1 = -85,000

: 3								(:)
							( )	
3.					63,812	65,787	-1,975	
	1.				45,246	44,936	310	
		1.			5,087	3,902	1,185	
			1.		502	502	0	
				1.	502	502	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
			3.		1,500	400	1,100	
				1.	1,200	200	1,000	1,000,000 × 1 = 1,000,000
				2.	300	200	100	20,000 × 5 = 100,000
			4. ( )		685	600	85	
				1.	685	600	85	( ) 85,000 × 1 = 85,000
			5. ( )		1,200	1,200	0	
				1.	1,200	1,200	0	
		2.			992	992	0	
			1.		992	992	0	
				1.	992	992	0	
		3.			531	1,300	-769	
			1.		42	300	-258	
				1.	42	300	-258	-25,800 × 10 = -258,000
			2.		489	1,000	-511	
				1.	489	1,000	-511	-51,100 × 10 = -511,000
		4.			1,124	1,400	-276	
			1.		1,124	1,400	-276	
				1.	1,124	1,400	-276	-27,600 × 10 = -276,000
		5.			45	45	0	
			1.		45	45	0	
				1.	45	45	0	

: 　　　3 　　　　　　　　　　　　　　　　　　　　　　　　　　　(　　 : 　)

							( )	
		6			37,467	37,297	170	
			1.		4,580	4,580	0	
				1.	4,580	4,580	0	
			2.		4,410	3,500	910	91,000 × 10 = 910,000
				1.	4,410	3,500	910	
			3.		160	160	0	
				1.	160	160	0	
			4.		2,040	2,640	-600	-600,000 × 1 = -600,000
				1.	2,040	2,640	-600	
			5.		200	300	-100	-100,000 × 1 = -100,000
				1.	200	300	-100	
			6.		6,510	6,550	-40	
				1.	4,800	4,800	0	
				2.	1,710	1,750	-40	-40,000 × 1 = -40,000
			7.		1,967	1,967	0	
				1.	450	450	0	
				2.	1,517	1,517	0	
			8.	( )	1,600	1,600	0	
				1.	450	450	0	
				2.	730	730	0	
				3.	420	420	0	
			9.		(16,000	16,000	0	
				1.	16,000	16,000	0	
	2				18,566	20,851	-2,285	
		1.			4,616	5,490	-874	
			1.		1,250	1,250	0	
				1.	1,250	1,250	0	
			2.		274	1,040	-766	

2019 _____

							( )
			1.	274	1,040	-766	-200,000 × 1 = -200,000
							-166,000 × 1 = -166,000
							-100,000 × 2 = -200,000
							-100,000 × 2 = -200,000
		3		200	200	0	
			1.	200	200	0	
		4		892	1,000	-108	
			1.	892	1,000	-108	-108,000 × 1 = -108,000
		5.		2,000	2,000	0	
			1.	2,000	2,000	0	
	2			13,610	13,610	0	
		1.		1,520	1,520	0	
			1.	1,520	1,520	0	
		2		1,520	1,520	0	
			1.	1,520	1,520	0	
		3		9,570	9,570	0	
			1.	9,570	9,570	0	
		4		1,000	1,000	0	
			1.	1,000	1,000	0	
	3			340	1,751	-1,411	
		1.		0	1,411	-1,411	
			1.	0	1,411	-1,411	-141,100 × 10 = -1,411,000
		2		340	340	0	
			1.	340	340	0	
4				60,762	50,844	9,918	
	1.			55,782	45,560	10,222	
		1.		6,400	6,400	0	
			1.	6,400	6,400	0	

2019 _____

								（　）
				1.	5,550	5,550	0	
				2	850	850	0	
		2			41,119	31,397	9,722	
			1.		15,080	15,080	0	
				1.	4,900	4,900	0	
				2	8,660	8,660	0	
				3	1,520	1,520	0	
			2		17,039	11,317	5,722	
				1.	15,772	10,454	5,318	(　　　)　　　　　5,318,000 × 1 =　　　5,318,000
				2	1,267	863	404	(　　)4　　　　　404,000　　　404,000 × 1 =
			3	（　）	9,000	5,000	4,000	
				1.	9,000	5,000	4,000	1,000,000 × 4 =　　　4,000,000
		3			8,263	7,763	500	
			1.		8,263	7,763	500	
				1.	3,059	3,059	0	
				2	5,204	4,704	500	50,000 × 10 =　　　500,000
	2				4,880	5,184	-304	
		1.			4,880	5,184	-304	
			1.		1,364	1,584	-220	
				1.	1,364	1,584	-220	-40,000 × 1 =　　　-40,000
								-60,000 × 3 =　　　-180,000
			2		3,516	3,600	-84	
				1.	3,516	3,600	-84	-84,000 × 1 =　　　-84,000
	3				100	100	0	
		1.			100	100	0	
			1.		100	100	0	
				1.	100	100	0	
5.					18,178	16,991	1,187	

: 3						(:)
						( )
1.				3,128	3,741	-613	
	1.			3,128	3,741	-613	
		1.		1,090	1,390	-300	
			1.	1,090	1,390	-300	-300,000 × 1 = -300,000
		2.		500	710	-210	
			1.	500	710	-210	-210,000 × 1 = -210,000
		3.		300	300	0	
			1.	300	300	0	
		4.		1,000	1,000	0	
			1.	1,000	1,000	0	
		5.		137	240	-103	
			1.	137	240	-103	-103,000 × 1 = -103,000
		6.		101	101	0	
			1.	101	101	0	
2.				1,200	1,200	0	
	1.			1,200	1,200	0	
		1.		1,200	1,200	0	
			1.	1,200	1,200	0	
3.				7,750	7,550	200	
	1.			7,750	7,550	200	
		1.		7,750	7,550	200	
			1.	2,910	2,910	0	
			2.	100	100	0	
			3.	4,740	4,540	200	50,000 × 4 = 200,000
4.				6,100	4,500	1,600	
	1.			6,100	4,500	1,600	
		1.		5,100	4,500	600	
			1.	5,100	4,500	600	( ) 600,000 × 1 = 600,000

			:	3				(:)
								( )
		2.		1,000	0	1,000		
			1.	1,000	0	1,000	500,000 × 2 =	1,000,000
6.				116,908	107,580	9,328		
	1.			29,201	28,057	1,144		
		1.		19,500	17,686	1,814		
			1.	7,400	7,400	0		
			1.	4,400	4,400	0		
			2.	3,000	3,000	0		
			2.	12,100	10,286	1,814		
			1.	2,500	2,000	500	250,000 × 2 =	500,000
			2.	100	100	0		
			3.	9,500	8,186	1,314	657,000 × 2 =	1,314,000
		2.		9,701	10,371	-670		
			1.	4,684	4,884	-200		
			1.	2,084	2,084	0		
			2.	800	800	0		
			3.	1,800	2,000	-200	-200,000 × 1 =	-200,000
			2.	1,580	1,580	0		
			1.	600	600	0		
			2.	200	200	0		
			3.	780	780	0		
			3.	588	588	0		
			1.	588	588	0		
			4.	905	905	0		
			1.	905	905	0		
			5.	1,550	2,020	-470		
			1.	1,550	2,020	-470	-500,000 × 1 =	-500,000
							30,000 × 1 =	30,000

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								( )
			6.		394	394	0	
				1.	394	394	0	
	2				87,007	77,923	9,084	
		1.			87,007	77,923	9,084	
			1.		16,852	16,852	0	
				1.	9,000	9,000	0	
				2.	2,600	2,600	0	
				3.	5,252	5,252	0	
			2.		4,048	4,048	0	
				1.	4,048	4,048	0	
			3.		23,160	19,248	3,912	
				1.	320	500	-180	-180,000 × 1 = -180,000
				2.	22,840	18,748	4,092	238,000 × 1 = 238,000
								403,400 × 10 = 4,034,000
								-180,000 × 1 = -180,000
			4.		3,206	3,206	0	
				1.	3,206	3,206	0	
			5.		272	272	0	
				1.	272	272	0	
			6.		16,951	17,151	-200	
				1.	16,751	16,751	0	
				2.	200	400	-200	-100,000 × 2 = -200,000
			7.		22,518	17,146	5,372	
				1.	21,549	16,176	5,373	( ) 5,149,000 × 1 = 5,149,000
								( ) 74,000 × 1 = 74,000
								( ) 150,000 × 1 = 150,000
				2.	200	400	-200	-100,000 × 2 = -200,000
				3.	769	570	199	( )4 199,000 × 1 = 199,000

:				3				(:)
								( ) 2019-12-11
	3				700	1,600	-900	
		1.			700	700	0	
			1.		700	700	0	
				1.	700	700	0	
		2.			0	900	-900	
			1.		0	900	-900	
				1.	0	480	-480	-160,000 × 3 = -480,000
				2.	0	420	-420	-14,000 × 10 × 3 = -420,000
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					488,239	444,555	43,684	