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4	1,464,093	1,462,696		1,397		0.1		
		1,397	954,938	65.2		0	2,140	0.1
		0	202	0.0	/	0	692,906	47.3
		0	466,643	31.8		35	287,885	19.6
		0	12,573	0.8		1,362	216,272	14.7
		0	29,737	2.0		0	27,008	1.8
						0	237,882	16.2
						0	0	0.0

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									()	
				가						
1.					955,140	818,713	136,427			
1.					954,938	818,713	136,225			
1.					954,938	818,713	136,225			
1.					954,938	818,713	136,225			
1.					525,771	0	0		() : 559,215,000 × 1 = 559,215,000	
									() : (484,999,000 × 1 - 559,215,000 = -74,216,000	
									() : 40,607,000 × 1 = 40,607,000	
									() : (40,772,000 × 1 - 40,607,000 = 165,000	
2.					429,167	0	0		() : 6,200,000 × 1 = 6,200,000	
									() : 7,170,000 × 1 = 7,170,000	
									() : (14,274,000 × 1 - 7,170,000 = 7,104,000	
									() : (21,378,000 × 1 - 14,274,000 = 7,104,000	
									() : (31,772,000 × 1 - 21,378,000 = 10,394,000	
									() : 17,577,000 × 1 = 17,577,000	
									() : 4,704,000 × 1 = 4,704,000	
									() : (9,618,000 × 1 - 4,704,000 = 4,914,000	
									() : (20,729,000 × 1 - 9,618,000 = 11,111,000	
									() : 7,416,000 × 1 = 7,416,000	
									() : (16,686,000 × 1 - 7,416,000 = 9,270,000	
									() : (20,394,000 × 1 - 16,686,000 = 3,708,000	
									() : 1,500,000 × 1 = 1,500,000	
									() : 46,385,000 × 1 = 46,385,000	
									() : (52,995,000 × 1 - 46,385,000 = 6,610,000	
									() : (54,995,000 × 1 - 52,995,000 = 2,000,000	
									() : (53,197,000 × 1 - 54,995,000 = -1,798,000	
									() : 3,229,000 × 1 = 3,229,000	
									() : (6,469,000 × 1 - 3,229,000 = 3,240,000	
									() : (9,709,000 × 1 - 6,469,000 = 3,240,000	

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								()	
				가					
								() : (12,949,000	3,240,000
								× 1) - 9,709,000 =	
								() : 2,604,000	2,604,000
								× 1 =	
								() : (5,304,000	2,700,000
								× 1) - 2,604,000 =	
								() : (8,004,000	2,700,000
								× 1) - 5,304,000 =	
								() : (10,291,500	2,288,000
								× 1) - 8,004,000 =	
								() () :	4,000,000
								4,000,000 × 1 =	
								()2016 :	1,920,000
								1,920,000 × 1 =	
								() : 4,320,000	4,320,000
								× 1 =	
								() :	6,240,000
								(10,560,000 × 1) - 4,320,000 =	
								: (8,962,000 × 1	-1,598,000
) - 10560000 =	
								() ()	2,080,000
								: 2,080,000 × 1 =	
								() ()	1,935,000
								: (4,015,000 × 1) - 2,080,000 =	
								() () :	1,040,000
								1,040,000 × 1 =	
								() () :	969,000
								(2,009,000 × 1) - 1,040,000 =	
								() : 9,000,000 ×	9,000,000
								1 =	
								() : 4,900,000 ×	4,900,000
								1 =	
								() : (88,129,000	83,229,000
								× 1) - 4,900,000 =	
								() : 3,868,000 ×	3,868,000
								1 =	
								() : (7,294,000	3,426,000
								× 1) - 3,868,000 =	
								() :	5,400,000
								5,400,000 × 1 =	
								() :	1,200,000
								(6,600,000 × 1) - 5,400,000 =	
								() :	7,200,000
								(13,800,000 × 1) - 6,600,000 =	
								() : 4,540,000	4,540,000
								× 1 =	
								() : (8,521,000	3,981,000
								× 1) - 4,540,000 =	
								: (6,723,000 × 1	-1,798,000
) - 8521000 =	
								() : 2,900,000 ×	2,900,000
								1 =	
								() : 3,272,000	3,272,000
								× 1 =	
								()	27,960,000
								: 27,960,000 × 1 =	

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								()	
				가					
								() : (36,348,000 × 1) - 27,960,000 = 8,388,000	
								() : (46,938,000 × 1) - 36,348,000 = 10,590,000	
								() 1,600,000 × 1 = : 1,600,000	
								() × 1 = : 4,086,000 4,086,000	
								() × 1) - 4,086,000 = : (7,669,000 3,583,000	
								: (6,050,000 × 1) - 7669000 = -1,619,000	
								() × 1 = : 100,000 100,000	
								() 3,000,000 × 1 = () : 3,000,000	
								() × 1 = : 2,051,000 2,051,000	
								() 1,026,000 × 1 = : 1,026,000	
								() × 1 = : 50,000 50,000	
								() 100,000 × 1 = : 100,000	
								() 19,472,000 × 1 = : 19,472,000	
								() 1,630,000 × 1 = : 1,630,000	
								() × 1 = : 200,000 200,000	
								() 1 = : 800,000 × 800,000	
								() : 100,000 × 1 = 100,000	
								() = : 17,000,000 × 1 17,000,000	
								() 1,019,000 × 1 = () : 1,019,000	
								() 1 = : 1,362,000 × 1,362,000	
								() 35,000 × 1 = : 35,000	
2.					202	0	202		
	1.				2	0	2		
		1.			2	0	2		
			1.		2	0	0	2015 : 330 × 1 = 1,000	
								2016 : 10 × 1 = 1,000	
	2.				200	0	200		
		1.			200	0	200		

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									()	
				가						
				1.	200	0	0	()	: 200,000 × 1 =	200,000
2.					479,216	439,165	40,051			
	1.				466,643	428,385	38,258			
		1.			466,643	428,385	38,258			
			1.		196,026	194,110	1,916			
				1.	196,026	0	0		: 173,374,000 × 1 =	173,374,000
									: -28,372,000 =	-28,372,000
									: 5,058,000 × 1 =	5,058,000
									: 165,000 =	165,000
									: 25,536,000 × 1 =	25,536,000
									: 24,768,000 × 1 =	24,768,000
									: -4,503,000 =	-4,503,000
		2.			203,362	175,448	27,914			
			1.		203,362	0	0		: 170,136,000 × 1 =	170,136,000
									: -33,379,000 =	-33,379,000
								()	: 61,365,000 =	61,365,000
								()	: 6,610,000 × 1 =	6,610,000
								=		
								()	: 2,900,000 × 1 =	2,900,000
								=		
								()	: 2,000,000 × 1 =	2,000,000
								=		
									: -6,270,000 =	-6,270,000
		3.			39,514	33,323	6,191			
			1.		39,514	0	0		: 15,400,000 × 1 =	15,400,000
									: -2,861,000 =	-2,861,000
									: 19,118,000 × 1 =	19,118,000
									: -5,342,000 =	-5,342,000
									: 19,248,000 × 1 =	19,248,000
									: -6,049,000 =	-6,049,000
		4.			4,500	4,380	120			

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								()	
				가					
				1.	4,500	0	0	: 65,000 × 79 =	5,135,000
								: -635,000 =	-635,000
			5.		23,241	21,124	2,117		
				1.	23,241	0	0	: 110,000 × 18 × 11 =	21,780,000
								: 1,461,000 =	1,461,000
		2.			12,573	10,780	1,793		
			1.		7,450	9,050	-1,600		
				1.	7,450	9,050	-1,600		
				1.	7,450	0	0	: 600,000 × 2 =	1,200,000
								: 675,000 × 12 =	8,100,000
								: -2,632,500	-2,632,000
								: 502,000 =	502,000
								: 40,000 × 5 =	200,000
								: 40,000 × 2 =	80,000
			2.		0	80	-80		
				1.	0	80	-80		
			3.		5,123	1,650	3,473		
				1.	1,810	1,500	310		
				1.	1,810	0	0	: 1,000,000 × 1 =	1,000,000
								: 810,000 =	810,000
				2.	3,313	150	3,163		
				1.	3,313	0	0	: 150,000 × 1 =	150,000
								: 3,163,000 =	3,163,000
		3.			29,737	10,126	19,611		
			1.		29,737	10,126	19,611		
				1.	29,737	10,126	19,611		
				1.	29,737	10,126	19,611		
				1.	29,737	0	0	: 10,000,000 × 1 =	10,000,000

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								()	
				가					
								: 16,258,000 × 1 = 16,258,000	
								: 3,479,000 × 1 = 3,479,000	
					1,464,093	1,268,004	196,089		

: 4 (:)

								()
				가				()
1.					2,140	3,001	-861	
	1.				0	1,751	-1,751	
		1.			0	1,751	-1,751	
	2.				2,140	1,250	890	
		1.			2,140	1,250	890	
			1.		1,960	0	0	
				1.	1,960	0	0	$70,000 \times 28 \times 1 = 1,960,000$
			2.		180	0	0	
				1.	180	0	0	$-620,000 = -620,000$
								$100,000 \times 8 = 800,000$
2.	/				692,906	551,775	141,131	
	1.				345,667	227,921	117,746	
		1.			345,667	227,921	117,746	
			1.		16,179	0	0	
				1.	12,346	0	0	$57,550 \times 100 = 5,755,000$
								$90,000 \times 10 \times 10 = 9,000,000$
								$-4,418,000 = -4,418,000$
								$-1,000,000 = -1,000,000$
								$-164,000 = -164,000$
								$346,000 \times 1 = 346,000$
								$-2,130,000 = -2,130,000$
								$300,000 \times 1 = 300,000$
								$70,000 \times 10 \times 5 = 3,500,000$
								$120,000 \times 10 = 1,200,000$
								$-407,000 = -407,000$
								$100,000 \times 5 = 500,000$
								$-136,000 = -136,000$
			2.		3,813	0	0	가 $-4,566,000 = -4,566,000$

: 4 (:)

								()
				가				
								가 -1,621,000 = -1,621,000
								가 1,000,000 × 10 = 10,000,000
								가 -30,000 -30,000
								가 50,000 × 1 = 50,000
				2.	218,694	0	0	
				1.	218,694	0	0	() 3,426,000 × 1 = 3,426,000
								17,987,200 × 10 = 179,872,000
								-25,086,000 = -25,086,000
								32,896,000 × 1 = 32,896,000
								-9,472,000 = -9,472,000
								() 3,868,000 × 1 = 3,868,000
								() 4,540,000 × 1 = 4,540,000
								() 4,086,000 × 1 = 4,086,000
								() 7,564,000 × 1 = 7,564,000
								() () 17,000,000 × 1 = 17,000,000
				3.	20,265	0	0	
				1.	20,265	0	0	-4,503,000 = -4,503,000
								430 × 320 × 180 = 24,768,000
				4.	200	0	0	
				1.	200	0	0	() 49,370 × 1 = 50,000
								-350,000 = -350,000
								50,000 × 10 = 500,000
				5.	7,100	0	0	
				1.	7,100	0	0	1,900,000 × 1 = 1,900,000
								300,000 × 1 = 300,000
								() 4,900,000 × 1 = 4,900,000
				6.	63,229	0	0	
				1.	63,229	0	0	() 63,229,000 × 1 = 63,229,000

: 4 (:)

								()
				가				()
			7.		20,000	0	0	
			1.		20,000	0	0	() 20,000,000 × 1 = 20,000,000
	2.				9,395	12,605	-3,210	
		1.			8,195	11,355	-3,160	
			1.		1,467	0	0	
				1.	1,467	0	0	() 1,940 × 18 = 35,000
								() 3,160 × 453 = 1,432,000
			2.		1,750	0	0	
				1.	300	0	0	-150,000 = -150,000
								50,000 × 4 = 200,000
								-50,000 = -50,000
								100,000 × 2 = 200,000
								100,000 × 1 = 100,000
								-300,000 = -300,000
								150,000 × 2 = 300,000
				2.	1,200	0	0	350,000 × 2 = 700,000
								200,000 × 2 = 400,000
								=
								-100,000 = -100,000
								200,000 × 1 = 200,000
				3.	250	0	0	250,000 × 1 = 250,000
			3.		3,378	0	0	
				1.	3,378	0	0	1 18,000 × 89 = 1,602,000
								1 -159,000 = -159,000
								4 17,000 × 64 = 1,088,000
								4 -80,000 = -80,000
								4 22,000 × 10 = 220,000
								10,000 × 20 = 200,000
								-200,000 = -200,000

: 4 (:)

								()
				가				()
								2,3,5,6 -116,000 = -116,000
								2,3,5,6 1,300 × 302 = 393,000
								-55,000 = -55,000
								100,000 × 1 = 100,000
								(2,3,5,6) -35,000 = -35,000
								(2,3,5,6) 35,000 × 12 = 420,000
			4.		100	0	0	
			1.		100	0	0	10,000 × 10 100,000
			5.		1,500	0	0	
			1.		1,500	0	0	() 50,000 × 8 400,000 =
								() 300,000 600,000 × 2 =
								() 500,000 × 1 = 500,000
		2.			1,200	1,250	-50	
		1.			750	0	0	
			1.		750	0	0	-50,000 -50,000
								160,000 × 5 = 800,000
		2.			450	0	0	
			1.		450	0	0	-50,000 = -50,000
								500,000 × 1 = 500,000
	3.				278,101	240,285	37,816	
		1.			150,225	148,024	2,201	
			1.		150,225	0	0	
			1.		150,225	0	0	173,374,000 × 1 = 173,374,000
								-28,372,000 = -28,372,000
								5,058,000 × 1 = 5,058,000
								165,000 = 165,000
		2.			103,035	69,937	33,098	
			1.		46,938	0	0	

: 4 (:)

								()
				가				()
				1.	46,938	0	0	() 27,960,000 × 1 = 27,960,000
								() 8,388,000 × 1 = 8,388,000
								() 10,590,000 × 1 = 10,590,000
			2.		56,097	0	0	
				1.	56,097	0	0	() 2,900,000 × 1 = 2,900,000
								() 2,000,000 × 1 = 2,000,000
								() 6,610,000 × 1 = 6,610,000
								-1,798,000 = -1,798,000
								() 46,385,000 × 1 = 46,385,000
			3.		1,600	1,200	400	
			1.		1,600	0	0	
				1.	1,600	0	0	() 100,000 × 16 = 1,600,000
			4.		23,241	21,124	2,117	
			1.		23,241	0	0	
				1.	23,241	0	0	() 3,229,000 × 1 = 3,229,000
								() 3,240,000 × 1 = 3,240,000
								() 3,240,000 × 1 = 3,240,000
								() 3,240,000 × 1 = 3,240,000
								() 2,604,000 × 1 = 2,604,000
								() 2,700,000 × 1 = 2,700,000
								() 2,700,000 × 1 = 2,700,000
								() 2,288,000 × 1 = 2,288,000
			4.		59,743	70,964	-11,221	
			1.		6,200	15,700	-9,500	
				1.	1,000	0	0	
				1.	1,000	0	0	() 5,000 × 10 = 500,000
								() 10,000 × 10 = 500,000
			2.		2,120	0	0	

: 4 (:)

								()
				가				()
				1.	1,920	0	0	() 30,000 × 2 × 4 × 8 = 1,920,000
				2.	200	0	0	() 30,000 × 2 × 10 = 600,000
								-400,000 = -400,000
				3.	2,170	0	0	
				1.	900	0	0	() 30,000 × 3 × 10 = 900,000
				2.	1,270	0	0	() 3,500 × 20 × 15 = 1,050,000
								() 2,000 × 55 × 2 = 220,000
				4.	910	0	0	
				1.	910	0	0	50,000 × 8 = 400,000
								() 51,000 × 10 = 510,000
				2.	53,543	55,264	-1,721	
				1.	4,500	0	0	
				1.	4,500	0	0	65,000 × 79 = 5,135,000
								-635,000 = -635,000
				2.	29,219	0	0	
				1.	29,219	0	0	-6,078,000 = -6,078,000
								35,297,000 × 1 = 35,297,000
				3.	6,024	0	0	
				1.	6,024	0	0	() 1,040,000 × 1 = (1,040,000
								() 969,000 × 1 = (969,000
								() 2,080,000 × 1 = (2,080,000
								() 1,935,000 × 1 = (1,935,000
				4.	13,800	0	0	
				1.	13,800	0	0	() 100,000 × 9 × 6 = 5,400,000
								() 1,200,000 × 1 = 1,200,000
								() 7,200,000 × 1 = 7,200,000
3.					287,885	255,987	31,898	
	1.				208,610	200,141	8,469	

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								()
				가				()
		1.			19,620	20,140	-520	
			1.		2,000	0	0	
				1.	2,000	0	0	10,000 × 10 × 20 = 2,000,000
			2.		13,080	0	0	
				1.	13,080	0	0	30,000 × 533 = 15,990,000
			3.		4,540	0	0	-2,910,000 = -2,910,000
				1.	3,840	0	0	30,000 × 2 = 3,840,000
				2.	700	0	0	× 2 × 4 × 8 = 50,000 × 20 = 1,000,000
								-300,000 = -300,000
		2.			9,461	12,137	-2,676	
			1.		9,461	0	0	
				1.	2,457	0	0	60,000 × 20 × 2 = 2,400,000
								-150,000 = -150,000
								103,500 × 2 × 1 = 207,000
			2.		7,004	0	0	270,000 × 10 × 2 = 5,400,000
								-396,000 = -396,000
								400,000 × 5 = 2,000,000
		3.			23,904	2,200	21,704	
			1.		3,410	0	0	
				1.	400	0	0	200,000 × 1 = 200,000
								200,000 × 1 = 200,000
				2.	3,010	0	0	300,000 × 5 × 1 = 1,500,000
								300,000 × 5 × 1 = 1,500,000
			2.		20,494	0	0	-490,000 -490,000
				1.	18,836	0	0	100,000 × 5 × 1 = 500,000
								() 1,569,290
								× 1 × 4 = 6,278,000

: 4 (:)

								()	
				가				()	
								()	1,569,290
								$\times 1 \times 5 =$	7,847,000
								()	1,569,290
								$\times 1 \times 2 =$	3,139,000
								()	515,000
								=	515,000
								()	644,000
								$\times 1 =$	644,000
								()	313,000
								$\times 1 =$	313,000
								()	100,000
								$100,000 \times 1 =$	100,000
			2.		1,658	0	0	()	4
								$623,000 \times 1 =$	623,000
								()	4
								$779,000 \times 1 =$	779,000
								()	4
								$256,000 \times 1 =$	256,000
		4.			1,900	0	1,900		
			1.		1,900	0	0		
				1.	300	0	0		30,000
								$\times 10 =$	300,000
				2.	1,600	0	0		400,000 $\times 4 =$
									1,600,000
		5.			33,251	36,676	-3,425		
			1.		1,379	0	0		
				1.	1,379	0	0		-122,000 =
									-122,000
									25,000 $\times 10 \times 2 =$
									500,000
									-19,000 =
									-19,000
									6,000 $\times 25 \times 1 =$
									150,000
									-330,000 =
									-330,000
									15,000 $\times 20 \times 2$
									600,000
									=
									30,000 $\times 6 \times 1 =$
									180,000
									-180,000 =
									-180,000
									2,000 $\times 75 \times 4 =$
									600,000
									7,000 $\times 3 \times 20 =$
									420,000
									-420,000 =
									-420,000
			2.		31,872	0	0		
				1.	29,298	0	0	()	6,477,000
								$2,159,000 \times 3 =$	

: 4 (:)

								()
				가				
								() 6,477,000 × 1 = 6,477,000
								() 6,477,000 × 1 = 6,477,000
								() 6,477,000 × 1 = 6,477,000
								() 100,000 × 1 = 100,000
								() 1,067,000 × 1 = 1,067,000
								() 2,223,000 × 1 = 2,223,000
			2.		2,574	0	0	() 231,000 × 3 = 4 693,000
								() 627,000 × 1 = 4 627,000
								() 627,000 × 1 = 4 627,000
								() 627,000 × 1 = 4 627,000
	6.				371	1,400	-1,029	
		1.	()		371	0	0	
			1.		150	0	0	-350,000 = -350,000
								100,000 × 5 = 500,000
			2.		221	0	0	10,000 × 30 = 300,000
								-79,000 = -79,000
								-600,000 = -600,000
								200,000 × 3 = 600,000
	7.				55,362	52,569	2,793	
		1.			7,100	0	0	
			1.		7,000	0	0	200,000 × 4 × 2 = 1,600,000
								10,000 × 10 × 10 = 1,000,000
								500,000 × 2 × 2 = 2,000,000
								-600,000 = -600,000
								200,000 × 2 = 400,000
								-400,000 = -400,000
								() 50,000 × 10 × 6 3,000,000
			2.		100	0	0	-900,000 = -900,000

: 4 (:)

									()
				가					()
									500,000 × 2 = 1,000,000
			2.		37,249	0	0		
			1.		34,097	0	0	()	16,001,000
								16,001,000 × 1 =	
								()	17,896,000
								17,896,000 × 1 =	
								()	200,000
								200,000 × 1 =	
			2.		3,152	0	0	()	1,576,000
								1,575,660 × 1 =	
								()	1,576,000
								1,575,660 × 1 =	
			3.		8,962	0	0		
			1.		4,410	0	0	()	3,000,000
								30,000 × 2 × 10	
								× 5 =	
								()	3,000,000
								30,000 × 2 × 10	
								× 5 =	
								-1,590,000 =	-1,590,000
			2.		1,432	0	0	()	600,000
								300,000 × 2	
								=	
								()	840,000
								420,000 × 2	
								=	
								-8,000 =	-8,000
			3.		3,120	0	0	()	480,000
								80,000 × 6 =	
								()	2,640,000
								2,640,000 =	
			4.		2,051	0	0		
			1.		2,051	0	0	()	2,051,000
								2,051,000	
								× 1 =	2,051,000
			8.		64,741	75,019	-10,278		
			1.	()	990	0	0		
			1.		990	0	0	55,000 × 18 =	990,000
								-540,000 =	-540,000
								30,000 × 18 =	540,000
			2.	()	360	0	0		
			1.		360	0	0	20,000 × 18 =	360,000
			3.	()	200	0	0		
			1.		200	0	0	가	360,000
								20,000 × 18 =	
								가	-160,000
								-160,000 =	-160,000

: 4 (:)

									()
				가					()
			4.	()	990	0	0		
			1.		990	0	0	55,000 × 18 =	990,000
			5.	()	360	0	0		
			1.		360	0	0	20,000 × 18 =	360,000
			6.	()	270	0	0		
			1.		270	0	0	15,000 × 18 =	270,000
			7.	()	0	0	0		
			1.		0	0	0	150,000 × 2 =	300,000
								-300,000 =	-300,000
			8.	()	100	0	0		
			1.		100	0	0	20,000 × 5 =	100,000
								가 500,000 × 1 =	500,000
								가 -500,000 =	-500,000
			9.	()	0	0	0		
			1.		0	0	0	500,000 × 1 =	500,000
								-500,000 =	-500,000
			10.	()	4,504	0	0		
			1.		1,800	0	0	300,000 × 6 × 1 =	1,800,000
			2.		2,704	0	0	2 -866,000 =	-866,000
								2 1,000,000 × 2 =	2,000,000
								2 1,866,000	1,866,000
								× 1 =	
								2 -296,000 =	-296,000
			11.	()	0	0	0		
			1.		0	0	0	3,500,000 × 1 =	3,500,000
								-3,500,000 =	-3,500,000
			12.	()	250	0	0		
			1.		250	0	0	250,000 × 1 =	250,000
			13.	()	100	0	0		

: 4 (:)

										()				
				가						()				
				1.	100	0	0			10,000 × 40 =			400,000	
										-300,000 =			-300,000	
			14.	()	300	0	0							
				1.	300	0	0			150,000 × 2 =			300,000	
			15.	()	9,100	0	0							
				1.	5,100	0	0			-1,100,000 =			-1,100,000	
										8,750 × 4			1,400,000	
										× 40				
										3	400,000 × 12 =		4,800,000	
				2.	4,000	0	0			1,500,000 × 2			3,000,000	
										100,000 × 10 =			1,000,000	
			16.	()	456	0	0							
				1.	360	0	0			20,000 × 18 =			360,000	
				2.	96	0	0			-104,000 =			-104,000	
										100,000 × 2			200,000	
			17.		23,241	0	0							
				1.	3,960	0	0			20,000 × 18 × 11 =			3,960,000	
				2.	19,281	0	0			146,100			1,461,000	
										× 10 =				
										40,000			7,920,000	
										× 18 × 11 =				
										10,000 × 18 × 11 =			1,980,000	
										10,000 × 18 × 11 =			1,980,000	
										30,000 × 18 × 11 =			5,940,000	
										=				
			18.		23,520	0	0							
				1.	21,576	0	0			()			3,793,000	
										1,264,100 × 1 × 3 =				
										()			4,571,000	
										4,571,000 × 1 =				
										()			10,424,000	
										10,424,000 × 1 =				
										()			32,000	
										31,730 =				
										()			1,026,000	
										1,026,000 × 1 =				
										()			1,630,000	
										1,630,000 × 1 =				

: 4 (:)

								()
				가				()
								() 100,000 × 1 = 100,000
			2.		1,944	0	0	() 911,000 × 1 = 4 911,000
								() 343,000 × 1 = 4 343,000
								() 687,000 × 1 = 4 687,000
								() 2,400 = 4 3,000
		2.			79,275	55,846	23,429	
		1.			34,258	18,447	15,811	
			1.		5,000	0	0	
			1.		5,000	0	0	= 250,000 × 20 × 1 5,000,000
			2.		4,812	0	0	
			1.		4,812	0	0	500,000 × 6 × 1 3,000,000
								4,000 × 453 × 1 1,812,000
			3.		502	0	0	
			1.		502	0	0	-638,000 = -638,000
								50,000 × 20 × 1 1,000,000
								10,000 × 20 × 1 200,000
								-60,000 = -60,000
			4.		98	0	0	
			1.		98	0	0	-2,000 = -2,000
								10,000 × 10 × 1 100,000
			5.		563	0	0	
			1.		563	0	0	10,000 × 6 = 60,000
								-18,000 = -18,000
								10,000 × 30 × 1 300,000
								10,000 × 30 × 1 300,000
								-79,000 = -79,000
			6.		10,177	0	0	
			1.		10,077	0	0	-723,000 = -723,000

: 4 (:)

								()
				가				()
								600,000 × 6 = 10,800,000
								× 3 =
				2.	100	0	0	50,000 × 2 = 100,000
				7.	300	0	0	
				1.	300	0	0	10,000 × 10 × 3 = 300,000
				8.	856	0	0	
				1.	856	0	0	70,000 × 2 × 1 = 140,000
								-41,000 -41,000
								-213,000 -213,000
								3,000 × 50 × 2 = 300,000
								200,000 × 3 × 1 = 600,000
								11,000 × 10 × 2 = 220,000
								=
								-150,000 = -150,000
				9.	850	0	0	
				1.	850	0	0	50,000 × 5 = 250,000
								3,000 × 20 × 5 = 300,000
								3,000 × 10 × 3 = 90,000
								7,000 × 10 × 3 = 210,000
				10.	2,100	0	0	
				1.	2,100	0	0	600,000 × 1 = 600,000
								200,000 × 1 = 200,000
								1,300,000 × 1 = 1,300,000
				11.	9,000	0	0	
				1.	1,020	0	0	() 10,000 × 17 × 6 = 1,020,000
				2.	1,480	0	0	() 30,000 × 18 = 540,000
								() 17,000 × 10 = 170,000
								() 55,000 × 4 = 220,000
								() 55,000 × 4 = 220,000
								() 110,000 × 3 = 330,000

: 4 (:)

									()
				가					()
				3.	6,500	0	0	0	()3-6 300,000 × 11 = 3,300,000
									() (1~2) 130,000 × 6 = 780,000
									()3-6 220,000 × 11 = 2,420,000
				2.	39,664	34,123	5,541		
				1.	12,539	0	0		
				1.	12,539	0	0	0	900,000 × 6 × 1 = 5,400,000
									-1,764,550 = -1,764,000
									가 -1,097,000 = -1,097,000
									가 40,000 × 250 × 1 = 10,000,000
				2.	13,776	0	0		
				1.	13,776	0	0	0	80,000 × 79 × 1 = 6,320,000
									-1,810,000 = -1,810,000
									-1,584,300 = -1,584,000
									70,000 × 79 × 1 = 5,530,000
									-1,186,000 = -1,186,000
									6,000 × 79 × 7 = 3,318,000
									50,000 × 79 = 3,950,000
									-762,000 = -762,000
				3.	13,199	0	0	0	
				1.	13,199	0	0	0	-3,725,000 = -3,725,000
									500,000 × 12 × 2 = 12,000,000
									-1,437,000 = -1,437,000
									7,000 × 453 × 2 = 6,342,000
									1,000 × 453 × 2 = 906,000
									-887,600 = -887,000
				4.	150	0	0	0	
				1.	150	0	0	0	1,000 × 150 × 1 = 150,000
				3.	4,563	2,511	2,052		

: 4 (:)

									()
				가					()
			1.		291	0	0		
			1.		291	0	0	2,000 × 1 =	2,000
								-2,111,000 =	-2,111,000
								200,000 × 12 =	2,400,000
			2.		4,072	0	0		
			1.		4,072	0	0	() 572,000 × 1 =	572,000
								() 27,000 × 100 =	2,700,000
								() 19,000 × 10 =	190,000
								() 10,000 × 61 =	610,000
			3.		200	0	0		
			1.		200	0	0	() 200,000 × 1 =	200,000
			4.		790	765	25		
			1.		790	0	0		
			1.		790	0	0	6 5,000 × 83 × 1 =	415,000
								2 5,000 × 75 × 1 =	375,000
4.					216,272	200,351	15,921		
	1.				209,532	183,283	26,249		
		1.			142,677	138,553	4,124		
			1.		136,757	0	0		
			1.		2,640	0	0	-360,000 =	-360,000
								10,000 × 300 =	3,000,000
								=	
			2.		134,117	0	0	30,000 × 40 × 12 =	14,400,000
								6,415,000 =	6,415,000
								-10,800,000 =	-10,800,000
								30,000 × 30 × 12 =	10,800,000
								=	
								-1,136,000 =	-1,136,000
								50,000 × 20 × 12 =	12,000,000
								=	
								-1,012,000 =	-1,012,000

: 4 (:)

								()
				가				
								30,000 × 50 × 12 = 18,000,000
								30,000 × 40 × 12 = 14,400,000
								2,157,000 = 2,157,000
								-947,000 = -947,000
								30,000 × 20 × 12 = 7,200,000
								30,000 × 40 × 12 = 14,400,000
								-994,000 = -994,000
								30,000 × 40 × 12 = 14,400,000
								-3,301,000 = -3,301,000
								-7,958,000 = -7,958,000
								30,000 × 30 × 12 = 10,800,000
								-14,400,000 = -14,400,000
								30,000 × 40 × 12 = 14,400,000
								30,000 × 50 × 12 = 18,000,000
								2,638,000 = 2,638,000
								30,000 × 30 × 12 = 10,800,000
								3,855,000 = 3,855,000
							FCP	30,000 × 20 × 12 = 7,200,000
							FCP	-7,200,000 = -7,200,000
				3.	0	0	0	-336,000 = -336,000
								336,000 × 1 = 336,000
				2.	4,000	0	0	
				1.	3,900	0	0	() 3,900,000 × 1 = 3,900,000
				2.	100	0	0	() 100,000 × 1 = 100,000
				3.	1,920	0	0	
				1.	1,920	0	0	() 1,920,000 × 1 = 1,920,000
				2.	66,855	44,730	22,125	
				1.	66,515	0	0	

: 4 (:)

								()
				가				()
				1.	66,265	0	0	() 61,365,000 61,365,000
								() 2,900,000 × 1 = 2,900,000
								() 2,000,000 × 1 = 2,000,000
				2.	250	0	0	250,000 × 1 = 250,000
				2.	340	0	0	
				1.	340	0	0	() 10,000 × 1 × 661 = 6,610,000
								-6,270,000 = -6,270,000
				2.	6,440	15,412	-8,972	
				1.	6,440	15,412	-8,972	
				1.	5,078	0	0	
				1.	15	0	0	-540,000 = -540,000
								5,000 × 36 × 3 = 540,000
								-70,000 = -70,000
								70,000 × 1 = 70,000
								100,000 × 2 = 200,000
								-185,000 = -185,000
				2.	0	0	0	-200,000 = -200,000
								50,000 × 4 = 200,000
				3.	0	0	0	-2,000,000 = -2,000,000
								400,000 × 5 = 2,000,000
				4.	5,063	0	0	-4,137,000 = -4,137,000
								10,000 × 460 × 2 = 9,200,000
				2.	1,362	0	0	
				1.	1,362	0	0	() 9,080 × 150 = 1,362,000
	3.				0	1,356	-1,356	
		1.			0	1,356	-1,356	
	4.				300	300	0	
		1.			300	300	0	

: 4 (:)

								()
				가				()
			1.		300	0	0	
			1.		300	0	0	$50,000 \times 1 = 300,000$
5.					27,008	62,944	-35,936	
	1.				14,549	9,885	4,664	
		1.			14,549	9,885	4,664	
			1.		3,747	0	0	
			1.		3,747	0	0	$50,000 \times 20 \times 2 = 2,000,000$
								$= 23,000 \times 19 = 437,000$
								$-650,000 = -650,000$
								$40,000 \times 20 \times 1 = 800,000$
								$500 \times 20 \times 50 = 500,000$
								$1,100 \times 600 = 660,000$
			2.		3,800	0	0	
			1.		3,550	0	0	$15,000 \times 25 \times 2 = 750,000$
								$10,000 \times 10 = 100,000$
								$100,000 \times 1 \times 8 = 800,000$
								$10,000 \times 30 = 300,000$
								$100,000 \times 2 = 200,000$
								$100,000 \times 4 = 400,000$
								$200,000 \times 2 = 400,000$
								$600,000 \times 1 = 600,000$
			2.		250	0	0	$-350,000 = -350,000$
								$15,000 \times 40 \times 1 = 600,000$
			3.		700	0	0	
			1.		700	0	0	$50,000 \times 2 = 100,000$
								$600,000 \times 1 = 600,000$
			2.		0	0	0	$-600,000 = -600,000$
								$300,000 \times 1 \times 2 = 600,000$

: 4 (:)

									()
				가					()
			4.		800	0	0		
			1.		400	0	0	$50,000 \times 8$	400,000
			2.		400	0	0	$\times 1 =$	
								$-100,000 =$	-100,000
								$5,000 \times 25$	500,000
								$\times 4 =$	
			5.		1,500	0	0		
			1.		1,500	0	0	$30,000 \times 5 \times 10 =$	1,500,000
			6.		500	0	0		
			1.		500	0	0	$5,000 \times 100 =$	500,000
			7.		0	0	0		
			1.		0	0	0	$-2,000,000 =$	-2,000,000
								$2,000 \times 500 \times 2 =$	2,000,000
			8.		502	0	0		
			1.		502	0	0	$-98,000 =$	-98,000
								$15,000 \times 40$	600,000
								$=$	
			9.	()	3,000	0	0		
			1.		1,000	0	0	() $250,000 \times 4 =$	1,000,000
			2.		200	0	0	() $200,000 \times 1 =$	200,000
			3.		1,300	0	0	() $6,480 \times 27 \times 4 =$	700,000
								() $75,000 \times 8 =$	600,000
			4.		500	0	0	() $18,500 \times 27 =$	500,000
		2.			2,098	2,638	-540		
		1.			1,538	2,078	-540		
		1.			878	0	0		
		1.			878	0	0	$500 \times 192 \times 3$	288,000
								$=$	
								$3,500 \times 100 =$	350,000
								$4,000 \times 60$	240,000
								$=$	
		2.			660	0	0		
		1.			300	0	0	$150,000 \times 2 =$	300,000

: 4 (:)

								()
				가				()
				2.	360	0	0	60,000 × 3 × 2 = 360,000
		2.			560	560	0	
			1.		560	0	0	
				1.	300	0	0	150,000 × 2 = 300,000
				2.	180	0	0	60,000 × 3 × 1 = 180,000
				3.	80	0	0	20,000 × 4 = 80,000
		3.			2,970	7,941	-4,971	
			1.		500	570	-70	
				1.	500	0	0	
				1.	500	0	0	-70,000 = -70,000
								35,000 × 2 = 70,000
								250,000 × 2 × 1 = 500,000
			2.		2,470	7,371	-4,901	
				1.	170	0	0	
				1.	170	0	0	170,000 × 1 = 170,000
								-1,176,000 = -1,176,000
								49,000 × 24 = 1,176,000
				2.	2,300	0	0	
				1.	2,300	0	0	50,000 × 10 = 500,000
								-935,000 = -935,000
								55,000 × 17 = 935,000
								20,000 × 15 = 300,000
								60,000 × 25 = 1,500,000
								100,000 × 5 = 500,000
								-500,000 = -500,000
		4.			7,391	42,480	-35,089	
			1.		7,391	42,480	-35,089	
				1.	7,141	0	0	

: 4 (:)

									()	
				가						
				1.	7,141	0	0	PC 1,055,500 × 2 =	2,111,000	
							PC 1,200,000 × 5 =	6,000,000		
							PC -970,000 =	-970,000		
				2.	250	0	0			
				1.	250	0	0	250,000 × 1 =	250,000	
6.					237,882	193,946	43,936			
1.					63,642	57,815	5,827			
1.					38,701	40,091	-1,390			
1.					6,724	0	0			
1.					1.	3,400	0	0	10,000 × 10 =	100,000
									80,000 × 10 =	800,000
50,000 × 10 =	500,000									
10,000 × 40 × 5 =	2,000,000									
					2.	3,324	0	0	277,000 × 12 =	3,324,000
2.					31,977	0	0			
1.					1.	13,357	0	0	16,500 × 30 =	495,000
									10,000 × 40 × 6 =	2,400,000
									100,000 × 15 =	1,500,000
									20,000 × 50 =	1,000,000
									20,000 × 20 × 7 =	2,800,000
									20,000 × 25 × 2 =	1,000,000
									100,000 × 3 =	300,000
									-200,000 =	-200,000
									12,000 × 6 × 12 =	864,000
									99,000 × 2 =	198,000
									300,000 × 4 =	1,200,000
									110,000 × 10 =	1,100,000
									70,000 × 10 =	700,000

: 4 (:)

									()
				가					()
				2.	180	0	0	12,000 × 10 × 1 =	120,000
								60,000 × 1 =	60,000
				3.	11,700	0	0	10,000 × 40 × 12 =	4,800,000
								-300,000 =	-300,000
								30,000 × 20 × 12 =	7,200,000
				4.	760	0	0	-200,000 =	-200,000
								7,000 × 4 × 20 =	560,000
								200,000 × 2 =	400,000
				5.	480	0	0	20,000 × 6 × 4 =	480,000
				6.	5,500	0	0	300,000 × 5 =	1,500,000
								200,000 × 20 =	4,000,000
				2.	0	13,443	-13,443		
				3.	6,269	4,281	1,988		
				1.	5,250	0	0		
				1.	4,920	0	0	195,000 × 12 =	2,340,000
								6,000 × 25 × 12 =	1,800,000
								1,300 × 2 × 25 × 12 =	780,000
				2.	30	0	0	30,000 × 1 =	30,000
				3.	300	0	0	150,000 × 2 =	300,000
				2. ()	1,019	0	0		
				1.	1,019	0	0	() 503,000 × 1 =	503,000
								() 52,000 × 1 × 3 =	156,000
								() 120,000 × 1 × 3 =	360,000
				4.	18,672	0	18,672		
				1.	18,672	0	0		
				1.	11,992	0	0	40,000 × 2 × 2 =	160,000
								100,000 × 4 × 2 =	800,000
								(A4) 40,000 × 3 =	120,000

: 4 (:)

								()
				가				
								300,000 × 1 = 300,000
								132,000 × 12 = 1,584,000
								100,000 × 2 = 200,000
								662,500 × 2 = 1,325,000
								5,479,000 × 1 = 5,479,000
								2,000,000 = 2,000,000
								-2,376,000 = -2,376,000
								200,000 × 4 = 800,000
								300,000 × 2 = 600,000
								20,000 × 50 = 1,000,000
				2.	3,000	0	0	250,000 × 12 = 3,000,000
				3.	1,780	0	0	-2,000,000 = -2,000,000
								3,300,000 × 1 = 3,300,000
								40,000 × 12 = 480,000
				4.	900	0	0	10,000 × 45 = 450,000
								30,000 × 15 = 450,000
				5.	1,000	0	0	1,000,000 × 1 = 1,000,000
				2.	171,690	134,874	36,816	
				1.	171,690	134,874	36,816	
				1.	62,550	0	0	
				1.	40,000	0	0	4,000,000 × 10 = 40,000,000
				2.	12,000	0	0	-6,000,000 = -6,000,000
								1,500,000 × 12 = 18,000,000
				3.	10,550	0	0	-400,000 = -400,000
								350,000 × 12 = 4,200,000
								-1,290,000 = -1,290,000
								500,000 × 12 = 6,000,000
								90,000 × 12 = 1,080,000

: 4 (:)

								()
				가				
								-900,000 = -900,000
								100,000 × 12 = 1,200,000
								-100,000 = -100,000
								30,000 × 12 = 360,000
								-300,000 = -300,000
								350,000 × 2 = 700,000
							CCTV	85,000 × 12 = 1,020,000
							CCTV	-1,020,000 = -1,020,000
			2.		0	0	0	
				1.	0	0	0	-520,000 = -520,000
								1,300 × 200 × 2 = 520,000
			3.		68,194	0	0	
				1.	68,194	0	0	-48,000 = -48,000
								70,000 × 12 = 840,000
								-60,000 = -60,000
								150,000 × 12 = 1,800,000
								200,000 × 12 = 2,400,000
								-310,000 = -310,000
								5,000,000 × 1 = 5,000,000
								-120,000 = -120,000
								170,000 × 12 = 2,040,000
								160,000 × 4 × 12 = 7,680,000
								200,000 × 12 = 2,400,000
								-324,000 = -324,000
								2,600,000 × 12 = 31,200,000
								-2,600,000 = -2,600,000
								480,000 × 1 = 480,000
								-1,500,000 = -1,500,000

: 4 (:)

								()
				가				()
								132,000 × 30 = 3,960,000
								100,000 × 12 = 1,200,000
								-144,000 = -144,000
								1,300,000 × 11 = 14,300,000
			4.		40,946	0	0	
				1.	760	0	0	95,000 × 8 = 760,000
				2.	35,186	0	0	40,000 × 10 × 10 = 4,000,000
								27,030 × 100 = 2,703,000
								1,325,000 = 1,325,000
								2,000,000 × 5 = 10,000,000
								500,000 × 2 × 8 = 8,000,000
								1,000,000 × 9 = 9,000,000
								500,000 × 10 = 5,000,000
								-4,842,000 = -4,842,000
				3.	5,000	0	0	400,000 × 5 = 2,000,000
								500,000 × 6 = 3,000,000
		3.			2,550	1,257	1,293	
			1.		1,200	1,200	0	
				1.	1,200	0	0	
				1.	1,200	0	0	100,000 × 12 = 1,200,000
			2.		1,350	57	1,293	
				1.	1,350	0	0	
				1.	1,000	0	0	1,000,000 × 1 = 1,000,000
				2.	150	0	0	150,000 × 1 × 1 = 150,000
				3.	200	0	0	2,500 × 40 × 2 = 200,000
		7.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	

: 4 (:)

								()
				가				()
8.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.	()	0	0	0	
				1.	0	0	0	-2,000,000 = -2,000,000
								2,000,000 × 1 = 2,000,000
			2.		0	0	0	
				1.	0	0	0	-2,000,000 = -2,000,000
								-28,000,000 = -28,000,000
								30,000,000 × 1 = 30,000,000
					1,464,093	1,268,004	196,089	