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				가				( )
1.					4,333	3,784	549	
	1.				549	0	549	
		1.			549	0	549	
			1.		249	0	249	
				1.	249	0	249	( ) (249,000 × 1 = 63,000 ) - 186,000 =
								( ) 123,000 × 1 = 123,000 =
								( ) (186,000 × 1 = 63,000 ) - 123,000 =
		2.			300	0	300	
			1.		240	0	240	가 80,000 × 3 × 1 = 240,000
			2.		60	0	60	4 20,000 × 3 × 1 = 60,000 =
2.	/				151,874	128,678	23,196	
	1.				64,857	63,588	1,269	
		1.			64,857	63,588	1,269	
			1.		54,498	53,229	1,269	
				1.	54,498	53,229	1,269	( ) 1,269,000 × 1 = 1,269,000
	2.				7,305	7,305	0	
		1.[ ]			4,950	4,950	0	
			2.		578	650	-72	
				1.	68	140	-72	(68,000 × 1 ) - 140,000=- -72,000
			3.		1,902	1,830	72	
				1.	72	0	72	9,000 × 8 × 1 = 72,000
	3.				49,058	30,167	18,891	
		1.			30,990	20,660	10,330	
			1.		30,990	20,660	10,330	
				1.	30,990	20,660	10,330	( ) 10,330,000 × 1 = 10,330,000 =
		2.			10,200	7,200	3,000	
			1.		10,200	7,200	3,000	
				1.	10,200	7,200	3,000	( ) (10,200,000 ) - 7,200,000 = 3,000,000

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		3.			7,868	2,307	5,561	
			1.		7,868	2,307	5,561	
				1.	7,868	2,307	5,561	( ) (7,868,000 × 1 ) - 5,278,000 = 2,590,000
								( ) 2,538,000 × 1 = 2,538,000
								( ) 433,000 × 1 = 433,000
		4.			30,654	27,618	3,036	
			1.		30,654	27,618	3,036	
				1.	2,295	1,259	1,036	
				1.	2,295	1,259	1,036	( ) (2,295,000 × 1 ) - 1,259,000 = 1,036,000
			4.		15,500	13,500	2,000	
				1.	15,500	13,500	2,000	2,000,000 × 1 × 1 = 2,000,000
3.					148,773	95,537	53,236	
		1.			132,553	79,317	53,236	
			1.		28,585	32,620	-4,035	
				1.	1,085	1,020	65	
				1.	1,085	1,020	65	(980,000 × 1 ) - 1,020,000 = -40,000
								35,000 × 3 × 1 = 105,000
			4.		0	12,000	-12,000	
				1.	0	12,000	-12,000	-12,000,000 × 1 = -12,000,000
			5.		17,800	9,900	7,900	
				1.	354	200	154	( ) 15,400 × 5 × 2 = 154,000
				3.	16,080	9,180	6,900	( ) 10,000 × 10 × 1 = 100,000
								( ) ( , ) 9,000 × 40 × 3 = 1,080,000
								( ) ( ) 3,550 × 40 × 10 = 1,420,000
								( ) 7,500 × 40 × 1 = 300,000
								( ) 50,000 × 80 × 1 = 4,000,000
				4.	1,246	400	846	( ) 20,000 × 10 × 1 = 200,000
								( ) 가 13,000 × 42 × 1 = 546,000

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								( ) 5,000 × 20 100,000 × 1 =
		3.			33,900	1,500	32,400	
			2.	( )	32,400	0	32,400	
				1.	5,430	0	5,430	( ) 4 134,000 670,000 × 5 =
								( ) 3 1,112,500 × 4 4,450,000 =
								3 (1,000,000 × 4 ) - -450,000 4,450,000=
								( ) 76,000 × 10 = 760,000
				2.	26,970	0	26,970	( ) ㉔ 2,215,000 × 10 = 22,150,000
								㉔ (2,260,000 × 10 ) - 450,000 22,150,000=
								( ) , , PC 1,970,000 1,970,000 × 1 =
								( ) 600,000 × 4 × 1 = 2,400,000
		4.			2,808	2,308	500	
			3.	( )	500	0	500	
				1.	500	0	500	( ) 25,000 350,000 × 10 +100,000 =
								( ) 25,000 150,000 × 6 =
		7.			64,940	40,569	24,371	
			1.		44,775	28,165	16,610	
				1.	1,152	0	1,152	( ) 1,151,530 × 1 = 1,152,000
				2.	37,277	23,192	14,085	( ) (26,127,000× 1 ) - 12,042,000 = 14,085,000
				5.	2,746	1,373	1,373	( ) 4 (228,800 × 12 ) - 1,373,000 = 1,373,000
			3.	( )	7,868	2,307	5,561	
				1.	7,868	2,307	5,561	( ) 3,000 × 55 × 8 = 1,320,000
								( ) (3,570,000 × 1 ) - 1,200,000 2,370,000 =
								( ) (1,698,000 × 1 ) - 490,000 - 1,208,000 =
								( ) 216,330 × 2 = 433,000
								( ) 259,000 × 2 = 518,000
								( ) 140,000 × 5 = 700,000
								( ) (2,600,000 × 1 ) - 900,000 - 1,700,000 =

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			4.		2,200	0	2,200	
				1.	1,985	0	1,985	( ) 14,300 × 100 = 1,430,000
								( ) , 220,000 = 220,000
								× 1 =
								( ) 33,500 × 10 = 335,000
				2.	215	0	215	( ) 215,000 × 1 = 215,000
4.					44,750	35,741	9,009	
	1.				43,409	34,400	9,009	
		1.			22,409	18,400	4,009	
			1.		17,449	13,440	4,009	
				1.	11,768	8,768	3,000	( ) (11,768,000 × 1 ) - 8,768,000 = 3,000,000
				3.	1,009	0	1,009	201,800 × 5 = 1,009,000
								× 1 =
		2.			21,000	16,000	5,000	
			2.		20,000	15,000	5,000	
				1.	9,997	8,275	1,722	( ) (9,996,080 × 1 ) - 8,275,000 = 1,722,000
				2.	4,896	3,616	1,280	( ) (32,000 × 153 ) - 3,616,000 = 1,280,000
				3.	5,107	3,109	1,998	( ) (316,800 × 10 ) - 1,709,000 = 1,459,000
								( ) (1,939,000 × 1 =) - 1,400,000 = 539,000
5.					25,511	20,351	5,160	
	2.				3,400	400	3,000	
		1.			3,400	400	3,000	
			2.		3,000	0	3,000	
				1.	2,900	0	2,900	( ) 50,000 × 1 × 26 = 1,300,000
								( ) 32,000 × 1 × 50 = 1,600,000
				2.	100	0	100	( ) 20,000 × 5 = 100,000
	3.				10,689	8,529	2,160	
		2.			10,389	8,229	2,160	
			1.		8,389	8,229	160	
				2.	960	800	160	( ) ₩ 40,000 × 4 = 160,000

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			2.		2,000	0	2,000	
			1.		2,000	0	2,000	( ) SW 500,000 × 4 2,000,000 =
6.					123,750	106,470	17,280	
	1.				34,222	34,136	86	
		2.			10,720	10,634	86	
			1.		10,720	10,634	86	
			1.		5,386	5,300	86	(986,000 × 1 ) - 1,100,000 = -114,000
								( ) × 1 = 50,000 × 4 200,000
	2.				88,568	71,374	17,194	
		1.			88,568	71,374	17,194	
			3.		31,798	33,198	-1,400	
			1.		31,798	33,198	-1,400	-4,636,000 × 1 = -4,636,000 ( ) × 1 ) - 9,825,000 = (10,344,000 519,000 ( ) × 1 ) - 7,108,000 = (9,825,000 2,717,000
			4.		21,643	16,943	4,700	
			1.		19,243	16,543	2,700	(53,450 × 100 ) - 4,645,000= 700,000 (7,442,000 × 1 ) - 5,442,000 = 2,000,000
			2.		2,400	400	2,000	(480,000 × 5 ) - 400,000 = 2,000,000
			9.		6,758	0	6,758	
			1.		6,158	0	6,158	( ) × 1 × 1 = 6,158,000 6,158,000
			2.		600	0	600	( ) <sup>4</sup> × 1 = 100,000 × 6 600,000
			10.		7,136	0	7,136	
			1.		6,786	0	6,786	6,786,000 × 1 × 1 = 6,786,000
			2.		350	0	350	<sup>4</sup> = 70,000 × 5 × 1 350,000
7.					0	3,209	-3,209	
	1.				0	3,209	-3,209	
		1.			0	3,209	-3,209	
			1.		0	3,209	-3,209	

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				1.	0	3,209	-3,209	= -2,000,000 × 1 × 1 -2,000,000
								= -1,209,000 × 1 × 1 = -1,209,000
					498,991	393,770	105,221	