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가								()	
1.					9,330	8,700	630		
1.					9,330	8,700	630		
	1.				6,800	7,700	-900		
		1.			4,300	5,200	-900		
			1.		4,000	4,000	0	: 4,000,000 *1 =	4,000,000
			2.		300	1,200	-900	: 300,000 *1 =	300,000
		2.			2,500	2,500	0		
			1.		0	2,500	-2,500		
			2.		2,500	0	2,500	: 100,000 *25 =	2,500,000
	2.				2,530	1,000	1,530		
		1.			1,530	0	1,530		
			1.		1,530	0	1,530	: 30,000 *51 =	1,530,000
		2.			1,000	1,000	0		
			1.		1,000	1,000	0	: 8,000 *125 =	1,000,000
2.	/				537,655	469,764	67,891		
1.					446,970	363,194	83,776		
	1.				446,970	363,194	83,776		
		1.			45,403	20,229	25,174		
			1.		18,000	0	18,000	가 : 1,500,000*12 =	18,000,000
			2.		27,203	20,029	7,174	: 100,000 *10 =	1,000,000
								: 500,000 *10 =	5,000,000
								: 1,620,300*10 =	16,203,000
								: 1,000,000 *2 =	2,000,000
								: 300,000 *10 =	3,000,000
			3.		200	200	0	: 100,000*2 =	200,000
	2.				362,005	298,071	63,934		
		1.			362,005	278,871	83,134	: 36,200,500*10 =	362,005,000
		2.			0	19,200	-19,200		

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				가				()
			3.	10,800	14,190	-3,390		
			1.	10,800	14,190	-3,390	: 480 *150 *150 =	10,800,000
			4.	28,762	30,704	-1,942		
			1.	28,000	30,000	-2,000	: 700,000 *4 *10 =	28,000,000
			2.	762	704	58	: 76,160 *1 *10 =	762,000
		2.		36,680	55,000	-18,320		
		1.		36,680	55,000	-18,320		
		1.		18,000	22,400	-4,400		
			1.	18,000	22,400	-4,400	: 36,000 *50 *10 =	18,000,000
			2.	18,680	32,600	-13,920		
			1.	0	7,200	-7,200		
			2.	0	25,400	-25,400		
			3.	3,600	0	3,600	⁴ = : 300,000 *1 *12	3,600,000
			4.	15,080	0	15,080	: 400,000 *1 *10 =	4,000,000
							: 350,000 *1 *10 =	3,500,000
			가				: 40,000 *1 *12 =	480,000
							: 1,600,000 *1 =	1,600,000
							: 5,500,000 *1 =	5,500,000
		3.		49,445	46,450	2,995		
		1.		14,825	13,650	1,175		
		1.		5,750	6,450	-700		
			1.	400	600	-200	: 100,000 *2 =	200,000
							: 100,000 *2 =	200,000
			2.	2,800	5,850	-3,050	: 300,000 *8 =	2,400,000
							: 100,000 *2 =	200,000
							: 20,000 *10 =	200,000
			3.	2,550	0	2,550	= : 25,000 *4	100,000
							= : 500,000 *4	2,000,000

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							()	
가								
							: 150,000 *3 =	450,000
	2.	(가)		1,800	0	1,800		
		1.		1,800	0	1,800	(가) : 150,000 *12 =	1,800,000
	3.			2,100	2,050	50		
		1.		200	350	-150	: 50,000 *4 =	200,000
		2.		1,900	1,700	200	: 100,000 *1 =	100,000
							: 250,000 *2 =	500,000
							: 15,000 *60 =	900,000
							: 200,000 *2 =	400,000
	4.			5,175	5,150	25		
		1.		5,175	5,150	25	: 32,500 *120 =	3,900,000
							: 4,000 *250 =	1,000,000
							: 1,100 *250 =	275,000
	2.			34,620	32,800	1,820		
		1.		880	1,100	-220		
			1.	880	1,100	-220	: 880,000 *1 =	880,000
		2.		8,000	9,000	-1,000		
			1.	8,000	9,000	-1,000	: 800,000 *10 =	8,000,000
		3.		8,740	7,700	1,040		
			1.	8,740	7,700	1,040	: 400,000 *1 =	400,000
							: 500,000 *1 =	500,000
							: 220,000 *4 =	880,000
							: 580,000 *12 =	6,960,000
		4.		17,000	15,000	2,000		
			1.	17,000	15,000	2,000	: 150,000 *40 =	6,000,000
							: 400,000 *8 =	3,200,000
							: 650,000 *12 =	7,800,000
	4.			4,560	5,120	-560		

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								()	
가									
		1.			4,560	5,120	-560		
			1.		4,560	5,120	-560		
				1.	4,560	5,120	-560	: 40,000 *114 =	4,560,000
3.					155,350	97,235	58,115		
	1.				107,090	57,155	49,935		
		1.			61,670	23,635	38,035		
			1.		34,000	0	34,000		
				1.	26,300	0	26,300	: 400,000 *2 =	800,000
								: 3,000,000 *1 =	3,000,000
								: 850,000 *2 =	1,700,000
								: 3,000,000 *4 =	12,000,000
								: 400,000 *3 =	1,200,000
								: 3,800,000	7,600,000
								*2 =	
				2.	1,700	0	1,700	: 425,000 *4 =	1,700,000
				3.	6,000	0	6,000	: 3,000,000 *2	6,000,000
								=	
			2.		2,100	2,400	-300		
				1.	2,100	2,400	-300	1 : 300,000 *1 =	300,000
								2 : 300,000 *1 =	300,000
								3 : 300,000 *1 =	300,000
								: 100,000 *6 *2 =	1,200,000
			3.	()	3,000	3,375	-375		
				1.	3,000	3,375	-375	: 15,000 *200 =	3,000,000
			4.		4,000	500	3,500		
				1.	4,000	0	4,000	: 20,000 *200 =	4,000,000
				2.	0	500	-500		
			5.		1,230	0	1,230		
				1.	1,230	0	1,230	: 15,000 *41 *2 =	1,230,000
			6.		340	360	-20		

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				가				()
								: 500,000*1 = 500,000
			2.	600	600	0		: 300,000*2 = 600,000
	6.			10,320	10,020	300		
		1.		10,320	10,020	300		
			1.	5,600	5,100	500		: 50,000 *10 *7 = 3,500,000
								: 210,000 *10 = 2,100,000
			2.	1,920	0	1,920	=	: 30,000 *64 = 1,920,000
			3.	2,000	3,000	-1,000		: 500,000 *4 *1 = 2,000,000
			4.	0	1,920	-1,920		
			5.	800	0	800		: 200,000 *2 *2 = 800,000
	7.			5,200	5,200	0		
		1.		5,200	5,200	0		
			1.	800	3,200	-2,400	*1 =	: 40,000 *5 = 200,000
								: 300,000 *2 = 600,000
			2.	2,400	0	2,400		: 100,000 *6 *4 = 2,400,000
			3.	2,000	2,000	0		: 100,000 *20 = 2,000,000
	8.			2,200	1,800	400		
		1.		2,200	1,800	400		
			1.	2,200	1,800	400	=	: 200000 *3 = 600,000
								: 300000 *2 = 600,000
								: 50,000 *10 *2 = 1,000,000
	9.			7,400	6,900	500		
		1.		6,300	5,400	900		
			1.	6,100	4,500	1,600		: 25,000 *4 *30 = 3,000,000
								: 160,000 *10 = 1,600,000
								: 25,000 *4 = 1,200,000
							*12 =	
								: 100,000 *3 = 300,000
			2.	200	900	-700		: 200,000 *1 = 200,000

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							()	
				가				
			2.		100	0	100	
			1.		100	0	100	: 5,000 *10 *2 = 100,000
			3.		1,000	1,500	-500	
			1.		1,000	1,500	-500	: 25,000 *4 *10 = 1,000,000
			10.		4,200	0	4,200	
			1. 가		4,200	0	4,200	
			1.		3,000	0	3,000	: 100,000 *30 = 3,000,000
			2.		1,200	0	1,200	: 240,000 *5 = 1,200,000
			2.		48,260	40,080	8,180	
			1.		18,500	21,100	-2,600	
			1.		0	4,200	-4,200	
			1.		0	1,000	-1,000	
			2.		0	2,400	-2,400	
			3.		0	800	-800	
			2. ()		7,700	6,100	1,600	
			1.		7,700	3,400	4,300	: 1,000,000 *1 = 1,000,000
								: 400,000 *1 = 400,000
								: 150,000 *20 = 3,000,000
								: 300,000 *1 = 300,000
								: 3,000,000 *1 = 3,000,000
			2.		0	2,700	-2,700	
			3.		5,400	5,400	0	
			1.		5,400	5,400	0	1 : 300,000 *6 = 1,800,000
								=
								2 : 300,000 *6 = 1,800,000
								=
								3 : 300,000 *6 = 1,800,000
								=
			4.		5,400	5,400	0	
			1.		5,400	5,400	0	: 100,000 *2 = 200,000
								=
								: 500,000 *1 = 500,000

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								()	
가									
								: 800,000 *1 =	800,000
								: 100,000 *14 =	1,400,000
								: 2,500,000 *1 =	2,500,000
	2.				17,010	7,860	9,150		
		1.			13,510	4,860	8,650		
			1.		13,510	4,860	8,650	: 3,000 *120 *1 =	360,000
								: 5,000 *120 *6 =	3,600,000
								: 700,000 *6 *2 =	8,400,000
								: 100,000 *10 =	1,000,000
								: 5,000 *30 =	150,000
		2.			3,500	3,000	500		
			1.		1,000	500	500	: 100,000 *10 =	1,000,000
			2.		2,500	2,500	0	: 250,000 *10 =	2,500,000
	3.				4,800	4,800	0		
		1.			4,800	4,800	0		
			1.		4,800	4,800	0	: 40,000 *20 =	800,000
								: 2,500 *400 *4 =	4,000,000
	4.				7,950	6,320	1,630		
		1.			500	400	100		
			1.		500	0	500	: 100,000 *3 =	300,000
								=	
								: 100,000 *2 =	200,000
		2.			0	400	-400		
		2.			500	200	300		
			1.		500	200	300	: 125,000 *4 =	500,000
		3.			6,950	5,720	1,230		
			1.		3,950	3,720	230	: 1,200,000 *1 =	1,200,000
								: 100,000 *10 =	1,000,000
								: 150,000 *5 =	750,000

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								()	
가									
								: 100,000 *10 =	1,000,000
			2.		3,000	2,000	1,000	: 200,000 *10 =	2,000,000
								: 100,000 *10 *1 =	1,000,000
4.					42,040	32,700	9,340		
	1.				25,700	19,800	5,900		
		1.			25,700	19,800	5,900		
			1.		7,700	7,800	-100		
				1.	4,900	3,900	1,000	: 600,000 *4 =	2,400,000
								: 1,000,000 *1 =	1,000,000
								: 1,400,000 *1 =	1,400,000
								: 50,000 *2 =	100,000
				2.	500	1,000	-500	: 500,000 *1 *1 =	500,000
				3.	400	0	400	: 400,000 *1 =	400,000
				4.	1,900	2,900	-1,000	: 100,000 *2 =	200,000
								: 250,000 *2 =	500,000
								: 1,200,000 *1 =	1,200,000
			2.		0	2,000	-2,000		
				1.	0	2,000	-2,000		
			3.		18,000	10,000	8,000		
				1.	18,000	10,000	8,000	: 6,000,000 *3 =	18,000,000
2.					16,340	12,900	3,440		
	1.				16,340	12,900	3,440		
		1.			16,340	12,900	3,440		
			1.		16,340	0	16,340	(1) : 38,000 *100 =	3,800,000
								(2) : 38,000 *100 =	3,800,000
								(3) : 38,000 *150 =	5,700,000
								() : 38,000 *80 =	3,040,000
			2.		0	12,900	-12,900		

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가									()	
5.					90,642	93,986	-3,344			
1.					23,842	16,922	6,920			
1.					23,842	16,922	6,920			
1.					5,682	3,692	1,990			
1.					2,882	3,342	-460	: 15,000 *40 =		600,000
								=	: 4,000 *380	1,520,000
									: 14,000	420,000
								*30 =		
								: 19,000 *18 =		342,000
2.					2,800	350	2,450	: 100,000 *4 =		400,000
								: 40,000 *60 =		2,400,000
2.	가				530	1,190	-660			
1.					530	530	0	: 330,000 *1 =		330,000
								가	: 100,000 *2 =	200,000
2.					0	60	-60			
3.					0	600	-600			
3.					5,930	5,740	190			
1.					5,930	5,740	190	: 7000 *800 *1 =		5,600,000
									: 11,000 *15 *2 =	330,000
4.					5,200	0	5,200			
1.					1,800	0	1,800	: 500,000 *2 =		1,000,000
								: 800,000 *1 =		800,000
2.					2,400	0	2,400	: 240,000 *10 =		2,400,000
3.					1,000	0	1,000	: 1,000,000 *1 =		1,000,000
5.					4,000	4,100	-100			
1.					3,800	3,800	0	: 1,300,000 *1 =		1,300,000
								: 2,200,000 *1		2,200,000
								: 150,000 *2 =		300,000
2.					200	300	-100	: 100,000 *2 =		200,000

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				가				()
			6.		1,500	1,500	0	
			1.		1,500	1,500	0	: 1,500,000 *1 = 1,500,000
			7.		1,000	700	300	
			1.		1,000	700	300	: 1,000,000 *1 = 1,000,000
		2.			8,900	7,884	1,016	
		1.			3,500	3,250	250	
			1.		1,500	1,250	250	
			1.		240	120	120	: 40,000 *6 = 240,000
			2.		1,260	1,130	130	: 1,260,000 *1 = 1,260,000
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	: 1,450,000 *1 = 1,450,000
								: 11,000 *5 *10 = 550,000
		2.			5,400	2,500	2,900	
			1.		5,400	2,500	2,900	
			1.		3,000	0	3,000	() : 30,000 *100 *1 = 3,000,000
			2.		200	300	-100	= : 100,000 *2 = 200,000
			3.		200	200	0	: 50,000 *4 = 200,000
			4.		2,000	2,000	0	= : 2,000,000 *1 = 2,000,000
		3.			0	2,134	-2,134	
			1.		0	2,134	-2,134	
			1.		0	2,134	-2,134	
		3.			0	41,000	-41,000	
		1.			0	41,000	-41,000	
			1.		0	41,000	-41,000	
			1.		0	39,300	-39,300	
			2.		0	1,700	-1,700	
		4.			12,900	8,740	4,160	
		1.			1,800	1,400	400	

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							()	
				가				
		1.		1,000	1,000	0		
			1.	1,000	1,000	0	: 200,000 *5 =	1,000,000
		2.		800	400	400		
			1.	800	400	400	: 200,000 *4 =	800,000
		2.		11,100	4,140	6,960		
			1.	11,100	4,140	6,960		
			1.	5,400	0	5,400	: 450,000 *12	5,400,000
			2.	5,700	4,140	1,560	: 200,000*5	1,000,000
							: 100,000*5	500,000
							: 350,000*12	4,200,000
		3.		0	3,200	-3,200		
			1. 가	0	3,200	-3,200		
			1.	0	2,200	-2,200		
			2.	0	1,000	-1,000		
		5.		45,000	19,440	25,560		
			1.	45,000	19,440	25,560		
			1.PC	5,000	7,000	-2,000		
							() : 1,000,000 *5 =	5,000,000
			2.	10,000	7,500	2,500		
							: 2,000,000 *5 =	10,000,000
			3. .	15,000	4,940	10,060		
							, () : 150,000 *100 =	15,000,000
			4.	15,000	0	15,000		
							: 1,000,000 *15 =	15,000,000
			1.	15,000	0	15,000		
		6.		313,245	327,142	-13,897		
			1.	75,426	118,926	-43,500		
			1.	75,226	68,416	6,810		
			1.	7,180	7,180	0		

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								()	
가									
			1.	7,180	7,180	0		: 500,000 *5 =	2,500,000
								: 130,000 *3 *12 =	4,680,000
		2.		6,386	6,416	-30			
			1.	3,170	3,200	-30		: 50,000 *10 =	500,000
								: 220,000 *10 =	2,200,000
								235,000 *2 = () :	470,000
			2.	3,216	3,216	0		: 268,000 *12 =	3,216,000
		3.		61,660	54,820	6,840			
			1.	1,200	1,200	0		: 200,000 *3 *2 =	1,200,000
			2.	600	400	200		: 600,000 *1 =	600,000
			3.	3,000	3,000	0		: 500,000 *6 =	3,000,000
			4.	23,500	18,600	4,900		: 20,000 *25 *15 =	7,500,000
								: 40,000 *25 *15 =	15,000,000
								: 200,000 *5 =	1,000,000
			5.	33,060	31,320	1,740		: 95,000 *12 =	1,140,000
								/ : 500,000 *10 =	5,000,000
								: 400,000 *5 *9 =	18,000,000
								: 784,000 *10 =	7,840,000
								가 : 20,000 *12 =	240,000
								: 70,000 *12 =	840,000
			6.	300	300	0		: 150,000 *2 =	300,000
		2.		200	50,510	-50,310			
			1.	200	50,510	-50,310			
			1.	0	4,560	-4,560			
			2.	200	45,950	-45,750		() : 20,000 *10 =	200,000
		2.		234,819	205,616	29,203			
			1.	234,819	205,616	29,203			
			1.	105,647	84,716	20,931			

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				()				
가								
	1.		16,396	12,716	3,680	: 200,000 *2 =	400,000	
						: 500,000*12 =	6,000,000	
						: 800,000 *12 =	9,600,000	
						: 33,000 *12 =	396,000	
	2.		12,000	12,000	0	: 1,000,000 *12 =	12,000,000	
		3.	77,251	60,000	17,251	: 7,725,100 *10 =	77,251,000	
	2.		3,600	3,600	0			
		1.	3,600	3,600	0	: 300,000 *12 *1 =	3,600,000	
	3.		31,646	32,310	-664			
		1.	1,800	2,400	-600	⁴ = : 150,000 *1 *12	1,800,000	
		2.		29,846	29,910	-64	: 2,008,000 *1 *12 =	24,096,000
							가 : 700,000 *1 *2 =	1,400,000
							: 550,000 *1 =	550,000
							: 150,000 *1 *2 =	300,000
							: 900,000 *1 =	900,000
					: 2,600,000 *1 =	2,600,000		
4.		25,182	24,510	672				
	1.	0	1,320	-1,320				
	2.	0	23,190	-23,190				
	3.		1,440	0	1,440	⁴ : 120,000 *12 =	1,440,000	
		4.		23,742	0	23,742	: 1,541,000 *1 *12 =	18,492,000
							가 : 700,000 *1 *2 =	1,400,000
							: 550,000 *1 =	550,000
							: 150,000 *1 *2 =	300,000
				: 1,000,000 *1 =	1,000,000			
				: 2,000,000 *1 =	2,000,000			
5.		1,500	1,500	0				
	1.	1,500	1,500	0	: 300,000 *5 =	1,500,000		

:

(:)

								()	
가									
6.				16,794	17,430	-636			
	1.			16,794	17,430	-636		: 252,000 *12 =	3,024,000
								: 700,000 *12 =	8,400,000
							3	:	3,900,000
							1,300,000 *3 =		
								: 110,000 *12 =	1,320,000
								: 150,000 *1 =	150,000
7.				900	900	0			
	1.			900	900	0		: 15,000 *1 *60 =	900,000
8.				45,050	40,050	5,000			
	1.			1,000	1,000	0		: 500,000 *2 =	1,000,000
	2.			44,050	39,050	5,000		: 50,000 *1 =	50,000
								: 2,000,000 *10 =	20,000,000
								: 100,000 *10 *20	20,000,000
							=		
								: 4,000,000 *1 =	4,000,000
9.				3,500	0	3,500			
	1.			3,500	0	3,500	()	: 70,000*50 =	3,500,000
10.				1,000	600	400			
	1.			1,000	600	400		: 200,000 *5 =	1,000,000
3.				3,000	2,600	400			
	1.			900	900	0			
		1.		900	900	0			
			1.	900	900	0		: 225,000 *4 =	900,000
	2.			2,100	1,700	400			
		1.		2,100	1,700	400			
			1.	1,800	1,400	400		: 300,000 *2 =	600,000
								: 800,000	800,000
							*1 =		
								: 400,000 *1 =	400,000
		2.		300	300	0		: 100,000 *3 =	300,000

:

(:)

								()
				가				
7.					5,000	3,000	2,000	
	1.				5,000	3,000	2,000	
		1.			5,000	3,000	2,000	
			1.		5,000	3,000	2,000	
				1.	5,000	3,000	2,000	: 5,000,000 *1 = 5,000,000
					1,153,262	1,032,527	120,735	