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									()	
				가						
1.					1,583,066	1,279,929	303,137			
1.					194	208	-14			
	1.				194	208	-14			
		1.			194	208	-14			
			1.		194	208	-14			
				1.	194	208	-14	-14,000	() :	-14,000
2.					1,578,152	1,279,201	298,951			
1.					1,578,152	1,279,201	298,951			
	1.				1,578,152	1,279,201	298,951			
		1.			654,609	654,609	0			
			2.		923,543	624,592	298,951	() : (499,478,000 × 1	198,491,000	
) - 300,987,000 =		
								() : (95,295,000 ×	38,118,000	
								1) - 57,177,000 =		
								() : (4,800,000 × 1	2,400,000	
) - 2,400,000 =		
								() :	5,760,000	
								(26,880,000 × 1) - 21,120,000 =		
								() : (50,557,000	20,263,000	
								× 1) - 30,294,000 =		
								() :	1,400,000	
								(3,600,000 × 1) - 2,200,000 =		
								() :	480,000	
								(1,030,000 × 1) - 550,000 =		
								() : (461,000	230,000	
								× 1) - 231,000 =		
								() :	318,000	
								(2,544,000 × 1) - 2,226,000 =		
								() :	259,000	
								(2,803,000 × 1) - 2,544,000 =		
								() :	1,660,000	
								1,660,000 × 1 =		
								() :	540,000	
								: 540,000 × 1 =		
								() : 5,098,000	5,098,000	
								× 1 =		
								() : 22,534,000 × 1	22,534,000	
								=		
								() : 1,400,000	1,400,000	
								× 1 =		
3.					4,720	520	4,200			
1.					4,720	520	4,200			
	1.				4,720	520	4,200			
		1.			4,720	520	4,200	() 가	2,000,000	
			1.		4,720	520	4,200	: 2,000,000 × 1 =		

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									()	
				가						
									() 200,000 × 1 =	200,000
									() 2,000,000 × 1 =	2,000,000
2.					855,963	611,571	244,392			
1.					846,563	602,171	244,392			
1.					846,563	602,171	244,392			
1.					589,678	391,187	198,491			
1.					564,078	365,587	198,491	()	: 198,491,000 × 1 =	198,491,000
2.					25,600	25,600	0			
2.					6,607	6,607	0			
1.					6,607	6,607	0			
3.					107,136	73,790	33,346			
1.					107,136	73,790	33,346	()1	: 75,750 × 418 =	31,664,000
								()1	: 1,682,000	1,682,000
4.					12,555	0	12,555			
1.					12,555	0	12,555	()	: 40,500 × 310 =	12,555,000
5.					130,587	130,587	0			
1.					130,587	130,587	0			
2.					9,400	9,400	0			
1.					7,210	7,210	0			
1.					7,210	7,210	0			
1.					7,200	7,200	0			
2.					10	10	0			
2.					2,190	2,190	0			
1.					2,000	2,000	0			
1.					2,000	2,000	0			
2.					190	190	0			
1.					190	190	0			
3.					43,042	43,042	0			

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								()	
				가					
1.					43,042	43,042	0		
	1.				43,042	43,042	0		
		1.			43,042	43,042	0		
			1.		43,042	43,042	0		
					2,482,071	1,934,542	547,529		

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								()		
				가				()		
1.					32,654	23,756	8,898			
1.					19,254	12,756	6,498			
	1.				19,254	12,756	6,498			
		1.			210	210	0			
			1.		210	210	0			
		2.		()	12,546	12,546	0			
			1.		12,546	12,546	0			
		3.		()	5,098	0	5,098			
			1.		4,980	0	4,980	() x 6 =	830,000	4,980,000
			2.		118	0	118	() ⁴ x 1 =	118,000	118,000
		4.		()	1,400	0	1,400			
			1.		1,400	0	1,400	() 200,000 x 7 =		1,400,000
2.					13,400	11,000	2,400			
	1.				13,400	11,000	2,400			
		1.			8,600	8,600	0			
			1.		8,600	8,600	0			
		2.		()	4,800	2,400	2,400			
			1.		4,800	2,400	2,400	() x 1 x 6 =	400,000	2,400,000
2.	/				1,471,259	1,013,202	458,057			
1.					671,181	429,316	241,865			
	1.				671,181	429,316	241,865			
		1.			572,942	371,158	201,784			
			1.		572,942	371,158	201,784	()	3,630,420 x 10 x 5 =	181,521,000
								()	20,263,000 x 1 =	20,263,000
		2.			46,343	29,373	16,970			
			1.		36,323	19,353	16,970	() () 3,000,000 x 4 =		12,000,000
								() x 2 =	485,000	970,000
								() 1,000,000 x 4 =		4,000,000

: 3 (:)

								()		
				가				()		
				2.	10,000	10,000	0			
				3.	20	20	0			
				3.	25,600	25,600	0			
				1.	25,600	25,600	0			
				4. (+)	3,062	2,485	577			
				1.	3,055	2,485	570	()	() 51,760	311,000
								x 6 =		
								()	() 51,760	259,000
								x 5 =		
				2.	7	0	7	()	() 6,860	7,000
				5. ()	700	700	0			
				1.	700	700	0			
				6. ()	22,534	0	22,534			
				1.	22,534	0	22,534	()	2,253,400	22,534,000
								x 10 x 1 =		
				2.	33,356	30,306	3,050			
				1. []	23,580	20,530	3,050			
				1.	8,830	8,080	750			
				1.	8,830	8,080	750	x 1 =	750,000	750,000
				2.	12,250	9,950	2,300			
				1.	12,250	9,950	2,300	(1)	2,300,000 x 1 =	2,300,000
				3. []	(2,500	2,500	0			
				1.	200	200	0			
				2.	2,300	2,300	0			
				2.	9,776	9,776	0			
				1.	7,926	7,926	0			
				1.	7,926	7,926	0			
				2.	700	700	0			
				1.	700	700	0			
				3.	1,150	1,150	0			
				1.	1,150	1,150	0			

: 3 (:)

								()
				가				
3.					516,721	318,244	198,477	
	1.				499,478	300,987	198,491	
		1.	()		499,478	300,987	198,491	
			1.		499,478	300,987	198,491	() x 1 = 198,491,000 198,491,000
	2.				1,160	1,160	0	
		1.	()		1,160	1,160	0	
			1.		1,160	1,160	0	
	3.				4,374	4,388	-14	
		1.	()		4,374	4,388	-14	
			1.		4,374	4,388	-14	() -14,000 -14,000
	4.				11,709	11,709	0	
		1.				11,709	11,709	0
			1.		11,709	11,709	0	
	4.				250,001	235,336	14,665	
		1.				250,001	235,336	14,665
			1.		101,768	101,768	0	
			1.		101,768	101,768	0	
		2.				130,587	130,587	0
			1.		130,587	130,587	0	
		3.	()		5,091	2,981	2,110	
			1.		5,091	2,981	2,110	() (100,000 x 6 x 3)-(100,000 x 4 x 1)= 1,400,000
								() 230,000 230,000
								() 80,000 x 6 480,000 =
		4.				12,555	0	12,555
			1.		12,555	0	12,555	() () 40,500 12,555,000 x 310 =
3.					410,854	377,206	33,648	
	1.				60,343	65,989	-5,646	
		1.				6,623	9,744	-3,121

: 3 (:)

								()
				가				()
			1.		1,500	1,500	0	
			1.		1,500	1,500	0	
			2.		3,300	1,800	1,500	
			1.		3,000	1,500	1,500	10,000 × 150 = 1,500,000
			2.		300	300	0	
			3.		1,223	5,844	-4,621	
			1.		350	500	-150	-150,000 -150,000
			2.		620	1,080	-460	-460,000 -460,000
			3.		253	4,264	-4,011	-3,160,000 -3,160,000
								-360,000 -360,000
								-491,000 -491,000
			4.		0	0	0	
			4.		600	600	0	
			1.		600	600	0	
			2.		1,540	1,540	0	
			1.		1,540	1,540	0	
			1.		1,540	1,540	0	
			3.		680	680	0	
			1.		680	680	0	
			1.		680	680	0	
			4.		1,800	1,800	0	
			1.		1,800	1,800	0	
			1.		1,800	1,800	0	
			5.		9,760	9,760	0	
			1.		9,760	9,760	0	
			1.		4,960	4,960	0	
			2.		4,800	4,800	0	
			6.		4,350	4,350	0	

: 3 (:)

								()		
				가				()		
		1.			4,350	4,350	0			
			1.		1,750	1,750	0			
			2.		2,600	2,600	0			
		7.			20,805	20,805	0			
		1.			20,805	20,805	0			
			1.		12,005	12,005	0			
			2.		8,800	8,800	0			
		8.			1,300	1,300	0			
		1.			1,300	1,300	0			
			1.		1,300	1,300	0			
		9.			2,360	2,360	0			
		1.			2,060	2,060	0			
			1.		100	100	0			
			2.		1,960	1,960	0			
		2.			300	300	0			
			1.		300	300	0			
		10.			1,800	1,800	0			
		1.			1,800	1,800	0			
			1.		1,800	1,800	0			
		11.			9,325	11,850	-2,525			
		1.			9,325	11,850	-2,525			
			1.		8,325	10,850	-2,525	(2)	-2,525,000	-2,525,000
			2.		1,000	1,000	0			
		2.			297,511	258,217	39,294			
		1.			100,210	98,210	2,000			
			1.		3,180	3,180	0			
			1.		3,180	3,180	0			
			2.		1,500	1,500	0			

: 3 (:)

								()
				가				()
				1.	1,500	1,500	0	
			3.		1,380	1,380	0	
				1.	1,380	1,380	0	
			4.		8,000	8,000	0	
				1.	8,000	8,000	0	
			5.		6,000	6,000	0	
				1.	6,000	6,000	0	
			6.		1,600	1,600	0	
				1.	1,600	1,600	0	
			7.	-	20,000	(20,000	0	
				1.	12,900	12,900	0	
				2.	6,542	6,542	0	
				3.	558	558	0	
			8.	-	13,000	(13,000	0	
				1.	4,800	4,800	0	
				2.	7,900	7,900	0	
				3.	300	300	0	
			9. 가	-	(40,000	40,000	0	
				1.	2,100	2,100	0	
				2.	14,400	14,400	0	
				3.	22,134	22,134	0	
				4.	1,366	1,366	0	
			10.		() 950	950	0	
				1.	950	950	0	
			11.	()	2,600	2,600	0	
				1.	2,600	2,600	0	
			12.	(2,000) 0	2,000	
				1.	2,000	0	2,000	() 2,000,000 × 1 = 2,000,000

: 3 (:)

								()
				가				()
		2.			113,461	80,115	33,346	
		1.1	(+)		33,526	180	33,346	
		1.			33,526	180	33,346	() (, , 31,664,000) 75,750 × 418 = () (, , 1,682,000) 1,682,000
		2.2	(+)		49,592	49,592	0	
		1.			49,592	49,592	0	
		3.3	(+)		16,008	16,008	0	
		1.			16,008	16,008	0	
		4.1	()		6,700	6,700	0	
		1.			6,700	6,700	0	
		5.2	()		1,760	1,760	0	
		1.			1,760	1,760	0	
		6.	()		5,875	5,875	0	
		1.			5,875	5,875	0	
		3.			55,376	51,710	3,666	
		1.			0	2,550	-2,550	
		1.			0	300	-300	-300,000 -300,000
		2.			0	2,250	-2,250	-2,000,000 -2,000,000
								-250,000 -250,000
		2.			6,796	7,650	-854	
		1.			6,796	7,650	-854	() -854,000 -854,000
		3.			3,960	4,650	-690	
		1.			3,960	4,650	-690	() -690,000 -690,000
		4.			300	300	0	
		1.			300	300	0	
		5.			3,440	3,440	0	
		1.			1,800	1,800	0	
		2.			1,640	1,640	0	

: 3 (:)

								()
				가				()
			6.	()	26,880	21,120	5,760	
			1.		26,880	21,120	5,760	() × 192 = 30,000 5,760,000
			7.	() 1,400	1,400		0	
			1.		1,400	1,400	0	
			8.	()	7,600	7,600	0	
			1.		7,600	7,600	0	
			9.	() 3,000	3,000		0	
			1.		850	3,000	-2,150	-430,000 × 5 × 1 = -2,150,000
			2.		2,150	0	2,150	() 430,000 × 5 × 1 = 2,150,000
			10.	() 2,000	0		2,000	
			1.		2,000	0	2,000	() × 4 = 500,000 2,000,000
			4.		5,520	5,520	0	
			1.		5,520	5,520	0	
			1.		5,120	5,120	0	
			2.		400	400	0	
			5.		22,944	22,662	282	
			1.	(+)	10,684	10,302	382	
			1.		804	1,400	-596	() -596,000 -596,000
			2.		9,880	8,902	978	320,000 320,000
								-630,000 -630,000
								7,000 × 184 × 1 = 1,288,000
			2.		0	100	-100	
			1.		0	100	-100	-100,000 -100,000
			3.	() 12(,260)	12,260		0	
			1.		3,300	3,300	0	
			2.		8,720	8,720	0	
			3.		240	240	0	
			3.		53,000	53,000	0	

: 3 (:)

								()		
				가				()		
		1.			53,000	53,000	0			
			1.		53,000	53,000	0			
				1.	23,400	23,400	0			
				2.	27,100	27,100	0			
				3.	2,500	2,500	0			
4.					124,258	82,504	41,754			
	1.				6,607	6,607	0			
		1.			6,607	6,607	0			
			1.	()	6,607	6,607	0			
				1.	6,607	6,607	0			
	2.				21,386	17,950	3,436			
		1.			21,386	17,950	3,436			
			1.		9,000	10,000	-1,000			
				1.	9,000	10,000	-1,000	-	-1,000,000	-1,000,000
			2.		3,950	3,950	0			
				1.	3,950	3,950	0			
			3.		4,000	4,000	0			
				1.	4,000	4,000	0			
			4.		4,436	0	4,436			
				1.	3,000	0	3,000	3,000,000 × 1 =		3,000,000
				2.	1,436	0	1,436	107,000 × 8 =		856,000
								320,000 × 1 =		320,000
								PC 260,000 × 1 =		260,000
	3.				96,265	57,947	38,318			
		1.			96,015	57,697	38,318			
			1.	()	95,295	57,177	38,118			
				1.	47,495	23,377	24,118	() 24,118,000		24,118,000
				2.	43,202	33,000	10,202	() 200,000 × 5		4,000,000
								× 4 =		

: 3 (:)

								()
				가				()
								() 100,000 × 6 3,000,000 × 5 =
								() 200,000 × 5 4,000,000 × 4 =
								-3,798,000 -3,798,000
								() 3,000,000 100,000 × 6 × 5 =
				3.	2,240	800	1,440	24,000 × 30 × 2 1,440,000 =
				4.	2,358	0	2,358	2,358,000 × 1 = 2,358,000
			2.	()	720	520	200	
				1.	150	100	50	() 50,000 × 1 = 50,000
				2.	570	420	150	() () 75,000 150,000 × 2 =
		2.			250	250	0	
			1.		250	250	0	
				1.	250	250	0	
5.					126,840	127,727	-887	
	1.				36,331	33,818	2,513	
		1.			36,331	33,818	2,513	
			1.		11,312	11,312	0	
				1.	11,312	11,312	0	
			2.		4,560	4,560	0	
				1.	4,260	4,260	0	
				2.	300	300	0	
			3.		2,000	2,000	0	
				1.	2,000	2,000	0	
			4.		3,590	3,590	0	
				1.	3,590	3,590	0	
			5.	가	6,933	4,420	2,513	
				1.	3,900	3,900	0	
				2.	520	520	0	
				3.	2,513	0	2,513	OMR 2,513,000 × 1 = 2,513,000

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								()
				가				()
			6.		560	560	0	
			1.		560	560	0	
			7.	가 ()	6,800	6,800	0	
			1.		6,800	6,800	0	
			8.		576	576	0	
			1.		576	576	0	
		2.			22,803	19,273	3,530	
		1.			9,973	9,973	0	
			1.		2,800	2,800	0	
			1.		2,600	2,600	0	
			2.		200	200	0	
			2.		4,523	4,523	0	
			1.		4,523	4,523	0	
			3.	() 2,650	2,650	2,650	0	
			1.		2,650	2,650	0	
		2.			12,680	9,150	3,530	
			1.		3,920	3,920	0	
			1.		2,340	2,340	0	
			2.		1,580	1,580	0	
			2.		3,930	2,600	1,330	
			1.		3,930	2,600	1,330	70,000 × 19 = 1,330,000
			3.	() (1,500	1,500	1,500	0	
			1.		1,500	1,500	0	
			4.		1,130	1,130	0	
			1.		630	630	0	
			2.		500	500	0	
			5.	()	2,200	0	2,200	
			1.		120	0	120	() 20,000 × 6 = 120,000

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								()	
				가				()	
				2.	2,080	0	2,080	()	40,000 × 26 × 2 = 2,080,000
			3.		150	150	0		
			1.		150	150	0		
			1.		150	150	0		
		3.			10,314	17,244	-6,930		
		1.			3,400	3,400	0		
		1.			3,400	3,400	0		
		1.			3,400	3,400	0		
		2.			6,914	13,844	-6,930		
		1.			6,914	13,844	-6,930		
		1.			5,914	12,844	-6,930	SSD	-6,930,000 -6,930,000
		2.			1,000	1,000	0		
		4.			57,392	57,392	0		
		1.			57,392	57,392	0		
		1.			10,000	10,000	0		
		1.			10,000	10,000	0		
		2.			8,092	8,092	0		
		1.			8,092	8,092	0		
		3.			30,000	30,000	0		
		1.			30,000	30,000	0		
		4.			2,300	2,300	0		
		1.			2,300	2,300	0		
		5.			7,000	7,000	0		
		1.			7,000	7,000	0		
		6.			316,206	286,563	29,643		
		1.			52,916	52,916	0		
		1.			52,916	52,916	0		
		1.			10,340	10,340	0		

: 3 (:)

								()
				가				()
				1.	6,620	6,620	0	
				2.	3,720	3,720	0	
				2.	15,200	15,200	0	
				1.	14,500	14,500	0	
				2.	700	700	0	
				3.	27,376	27,376	0	
				1.	9,430	9,430	0	
				2.	280	280	0	
				3.	17,040	17,040	0	
				4.	626	626	0	
				2.	261,213	231,247	29,966	
				1.	261,213	231,247	29,966	
				1.	80,077	85,077	-5,000	
				1.	240	240	0	
				2.	58,288	63,288	-5,000	-5,000,000 -5,000,000
				3.	12,000	12,000	0	
				4.	9,549	9,549	0	
				2.	13,740	13,740	0	
				1.	13,740	13,740	0	
				3.	80,886	45,920	34,966	
				1.	80,886	45,920	34,966	7,000,000 7,000,000
								8,000,000 8,000,000
								1,966,000 1,966,000
								10,000,000 × 1 = 10,000,000
								8,000,000 × 1 = 8,000,000
				4.	210	210	0	
				1.	210	210	0	
				5.	37,440	37,440	0	

: 3 (:)

								()
				가				()
			1.		37,440	37,440	0	
		6.			39,060	39,060	0	
			1.		39,060	39,060	0	
		7.			9,800	9,800	0	
			1.		9,800	9,800	0	
	3.				2,077	2,400	-323	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			1,077	1,400	-323	
			1.		530	600	-70	
			1.		530	600	-70	() -70,000 -70,000
			2.		458	600	-142	
			1.		458	600	-142	() -142,000 -142,000
			3.		89	200	-111	
			1.		89	200	-111	-111,000 -111,000
	7.				0	23,584	-23,584	
		1.			0	23,584	-23,584	
			1.		0	23,584	-23,584	
			1.		0	23,584	-23,584	
			1.		0	23,584	-23,584	-23,584,000 -23,584,000
					2,482,071	1,934,542	547,529	