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2	2,814,246	2,491,300			322,946		13.0		
		311,612	1,415,487	50.2		4,583	25,133	0.8	
		11,244	1,348,972	47.9	/	190,750	1,299,534	46.1	
		90	8,950	0.3		38,985	439,078	15.6	
		0	40,837	1.4		35,705	596,955	21.2	
						17,951	150,505	5.3	
						34,972	302,541	10.7	
					0	500	0.0		

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					()				
가									
1.		1,415,487	1,103,875	311,612					
1.		1,415,487	1,103,875	311,612					
1.		1,415,487	1,103,875	311,612					
1.		1,415,487	1,103,875	311,612					
1.		640,395	616,157	24,238	616,157,000	=	(640,395,000 × 1)	-	24,238,000
2.		775,092	487,718	287,374	()	=	(40,672,000 × 1)	-	37,972,000
					()	=	(60,000,000 × 1)	-	15,000,000
					()	=	(77,744,000 × 1)	-	17,744,000
					60,000,000	=	(14,223,000 × 1)	-	3,556,000
					()	=	(740,000 × 1)	-	580,000
					()	=	(383,305,000 × 1)	-	109,516,000
					273,789,000	=	1,318,000		1,318,000
					()	=			1,200,000
					1,200,000	× 1 =			840,000
					()	=			2,000,000
					2,000,000	× 1 =			141,000
					()	=	23,204,000	×	23,204,000
					()	=			4,800,000
					4,800,000	× 1 =			13,400,000
					()	=			1,500,000
					13,400,000	× 1 =			750,000
					()	=	750,000	× 1 =	16,000,000
					()	=	16,000,000	×	2,500,000
					2,500,000	× 1 =			1,150,000
					()	=	1,150,000	×	1,200,000
					()	=			200,000
					(1,400,000 × 1)	-	1,200,000	=	880,000
					()	=	880,000	×	350,000
					()	=	350,000	× 1	350,000

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								()	
				가					
								()SW : 180,000 × 1 = 180,000	
								() : 750,000 × 1 = 750,000	
								() : 3,803,000 × 1 = 3,803,000	
								() : 2,000,000 × 1 = 2,000,000	
								() : 5,200,000 × 1 = 5,200,000	
								() : 8,000,000 × 1 = 8,000,000	
								() : 1,660,000 × 1 = 1,660,000	
								() : 400,000 × 1 = 400,000	
								() : 10,000,000 × 1 = 10,000,000	
2.					1,357,922	1,346,588	11,334		
	1.				1,348,972	1,337,728	11,244		
		1.			1,348,972	1,337,728	11,244		
			1.		631,428	631,428	0		
				1.	571,928	571,928	0		
				2.	59,500	59,500	0		
			2.		565,324	530,480	34,844		
				1.	565,324	530,480	34,844	: 10,000 × 70 × 3 = 2,100,000	
								: 77,744,000 × 1 = 77,744,000	
								: 16,000,000 × 1 = 16,000,000	
								= : - 16,000,000 -16,000,000	
								: - 45,000,000 = -45,000,000	
			3.		112,380	126,980	-14,600		
				1.	112,380	126,980	-14,600	: 13,471,000 - 15,250,000 = -1,779,000	
								: 28,393,000 - 33,330,000 = -4,937,000	
								: 23,916,000 - 31,800,000 = -7,884,000	
			4.		30,000	39,000	-9,000		
				1.	30,000	39,000	-9,000	: 0 - 9,000,000 = -9,000,000	
			5.		9,840	9,840	0		

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								()	
				가					
				1.	9,840	9,840	0		
			2.		8,950	8,860	90		
			1.		7,200	7,200	0		
			1.		7,200	7,200	0		
			1.		7,200	7,200	0		
			2.		1,750	1,660	90		
			1.		1,000	1,000	0		
			1.		1,000	1,000	0		
			2.		750	660	90		
			1.		750	660	90	: 1,000 × 1 =	1,000
								: 89,000 × 1 =	89,000
			3.		40,837	40,837	0		
			1.		40,837	40,837	0		
			1.		40,837	40,837	0		
			1.		40,837	40,837	0		
			1.		40,837	40,837	0		
					2,814,246	2,491,300	322,946		

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								()
				가				()
1.					25,133	20,550	4,583	
	1.				3,803	0	3,803	
		1.			3,803	0	3,803	
			1.		3,803	0	3,803	
				1.	3,803	0	3,803	() 3,803,000 × 1 = 3,803,000
	2.				21,330	20,550	780	
		1.			16,830	16,650	180	
			1.		8,450	8,450	0	
				1.	8,450	8,450	0	
		2.			5,800	5,800	0	
			1.		1,600	1,600	0	
			2.		2,000	2,000	0	
			3.		2,200	2,200	0	
		3.			1,400	1,400	0	
			1.		600	600	0	
			2.		800	800	0	
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
		5.SV			180	0	180	
			1.		180	0	180	() 180,000 × 1 = 180,000
		2.			4,500	3,900	600	
			1.		4,500	3,900	600	
				1.	4,500	3,900	600	60,000 × 10 = 600,000
2.	/				1,299,534	1,108,784	190,750	
	1.				706,794	666,304	40,490	
		1.			706,794	666,304	40,490	
			1.		40,572	2,600	37,972	
				1.	40,572	2,600	37,972	() 4,746,500 × 8 = 37,972,000

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								()
				가				()
			2.		555,484	555,484	0	
			1.		555,484	555,484	0	
			3.		41,657	40,457	1,200	
			1.		21,135	19,935	1,200	600,000 × 2 = 1,200,000
			2.		8,000	8,000	0	
			3.		12,000	12,000	0	
			4.		22	22	0	
			5.		500	500	0	
			4.		1,188	1,188	0	
			1.		1,188	1,188	0	
			5.		59,500	59,500	0	
			1.		59,500	59,500	0	
			6.		5,693	4,375	1,318	
			1.		5,693	4,375	1,318	() 61,280 × 2 +62,870 × 19 = 1,318,000
			7.	()	2,700	2,700	0	
			1.		2,700	2,700	0	
			2.		33,608	32,208	1,400	
			1. []		25,728	24,228	1,500	
			1.		7,200	7,200	0	
			1.		400	400	0	
			2.		1,800	1,800	0	
			3.		4,600	4,600	0	
			4.		400	400	0	
			2.		13,328	13,328	0	
			1.		13,328	13,328	0	
			3.		3,500	3,500	0	
			1.		3,500	3,500	0	
			4.		200	200	0	

: 2 (:)

								()
				가				()
			1.		200	200	0	
		5. []			1,500	0	1,500	
			1.		500	0	500	() 500,000 × 1 = 500,000
			2.		1,000	0	1,000	() 500,000 × 1 = 500,000
								() 500,000 × 1 = 500,000
		2.			7,880	7,980	-100	
			1.		7,480	7,480	0	
				1.	7,480	7,480	0	
			2.		0	500	-500	
				1.	0	500	-500	= -500,000 × 1 -500,000
			3.		400	0	400	
				1.	400	0	400	400,000 × 1 = 400,000
		3.			483,649	334,789	148,860	
			1.		383,305	273,789	109,516	
				1.	383,305	273,789	109,516	
				1.	383,305	273,789	109,516	1,305 × 2,098 × 40 = 109,516,000
			2.		93,744	61,000	32,744	
				1.	77,744	45,000	32,744	
				1.	77,744	45,000	32,744	= 77,744,000 - 45,000,000 32,744,000
				2.	16,000	16,000	0	
				1.	16,000	16,000	0	
			3.		5,200	0	5,200	
				1.	5,200	0	5,200	
				1.	5,200	0	5,200	() 130,000 × 40 = 5,200,000
			4.		1,400	0	1,400	
				1.	1,400	0	1,400	
				1.	1,400	0	1,400	() 100,000 × 2 × 6 = 1,200,000
								() 100,000 × 2 × 1 = 200,000

: 2 (:)

									()		
				가							
	4.				75,483	75,483	0				
	1.				75,483	75,483	0				
		1.			9,840	9,840	0				
			1.		9,840	9,840	0				
		2.			1,500	1,500	0				
			1.		1,500	1,500	0				
		3.			64,143	64,143	0				
	1.			64,143	64,143	0					
3.					439,078	400,093	38,985				
	1.				149,117	108,812	40,305				
		1.			68,060	56,665	11,395				
			1.			34,160	32,765	1,395			
				1.			34,160	32,765	1,395	() 21,190 × 63 =	1,335,000
										() 60,000 × 1 =	60,000
			2.			16,890	16,890	0			
				1.			11,760	11,760	0		
					2.			5,130	5,130	0	
			3.			5,000	5,000	0			
				1.			5,000	5,000	0		
			4.			1,560	1,560	0			
				1.			1,560	1,560	0		
			5.			450	450	0			
				1.			450	450	0		
			6.			10,000	0	10,000			
				1.			2,000	0	2,000	() 100,000 × 20 =	2,000,000
					2.			8,000	0	8,000	() 400,000 × 20 =
			2.				20,800	20,800	0		
				1.			17,800	17,800	0		

: 2 (:)

								()
				가				()
				1.	14,800	14,800	0	
				2.	3,000	3,000	0	
				2.	3,000	3,000	0	
				1.	3,000	3,000	0	
				3. []	52,877	24,847	28,030	
				1.	10,210	9,800	410	
				1.	10,210	9,800	410	$20,500 \times 20 \times 1 = 410,000$
				2.	1,500	1,200	300	
				1.	1,500	1,200	300	$300,000 \times 1 = 300,000$
				3.	2,600	2,600	0	
				1.	2,600	2,600	0	
				4. []	15,363	11,247	4,116	
				1.	13,936	10,152	3,784	() $1,612,000 \times 2 = 3,224,000$
								() $80,000 \times 2 = 160,000$
								() $50,000 \times 8 = 400,000$
				2.	100	100	0	
				3.	1,327	995	332	() ⁴ $\times 2 = 166,000$ 332,000
				5.	23,204	0	23,204	
				1.	23,204	0	23,204	() ^{3,4} $\times 5 \times 4 = 220,000$ 4,400,000
								() ⁵ $= 5,000 \times 222 \times 5$ 5,550,000
								() ⁵ $= 7,340 \times 222 \times 5$ 8,148,000
								() ⁵ $\times 5 = 4,600 \times 222$ 5,106,000
				4.	6,500	6,500	0	
				1.	6,500	6,500	0	
				1.	6,500	6,500	0	
				5.	880	0	880	
				1.	880	0	880	
				1.	880	0	880	() $110,000 \times 8 = 880,000$

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									()
				가					()
	2.				289,961	291,281	-1,320		
		1. []			109,281	104,001	5,280		
		1.				15,000	14,700	300	
			1.		15,000	14,700	300	300,000 × 1 =	300,000
		2.				13,600	13,600	0	
			1.		13,600	13,600	0		
		3.				1,960	1,960	0	
			1.		1,960	1,960	0		
		4.				4,916	4,916	0	
			1.		800	800	0		
			2.		4,116	4,116	0		
		5.				12,250	12,250	0	
			1.		12,250	12,250	0		
		6.				19,575	19,575	0	
			1.		19,575	19,575	0		
		7.				17,640	17,640	0	
			1.		17,640	17,640	0		
		8.				3,680	4,360	-680	
			1.		3,680	4,360	-680	3,400,000 -4,000,000 =	-600,000
								280,000 -360,000 =	-80,000
		9.				15,000	15,000	0	
			1.		12,700	12,700	0		
			2.		2,300	2,300	0		
		10.				750	0	750	
			1.		750	0	750	() 750,000 × 1 =	750,000
		11. []				2,500	0	2,500	
			1.		2,500	0	2,500	() 500,000 × 5 =	2,500,000
		12.	()			750	0	750	

: 2 (:)

								()
				가				()
			1.		750	0	750	() () 150,000 × 5 = 750,000
		13.			1,660	0	1,660	
			1.		1,660	0	1,660	() 1,100,000 1,100,000 × 1 =
								() 400,000 × 1 = 400,000
								() 160,000 × 1 = 160,000
		2.			112,380	126,980	-14,600	
			1.		28,393	33,330	-4,937	
				1.	28,393	33,330	-4,937	28,200,000 - 33,000,000 = -4,800,000
								193,000 - 330,000 = -137,000
			2.		70,516	78,400	-7,884	
				1.	70,516	78,400	-7,884	14,931,000 - 19,800,000 = -4,869,000
								8,985,000 - 12,000,000 = -3,015,000
			3.		13,471	15,250	-1,779	
				1.	13,471	15,250	-1,779	8,858,000 - 9,890,000 = -1,032,000
								4,613,000 - 5,360,000 = -747,000
		3.			63,300	55,300	8,000	
			1.		0	9,200	-9,200	
				1.	0	9,200	-9,200	-100,000 × 2 = -200,000
								- 9,000,000 = -9,000,000
			2.		14,800	14,800	0	
				1.	14,800	14,800	0	
			3.		30,300	30,300	0	
				1.	30,300	30,300	0	
			4.		1,000	1,000	0	
				1.	1,000	1,000	0	
			5.		1,200	0	1,200	
				1.	900	0	900	() 30,000 × 30 = 900,000
				2.	300	0	300	() 30,000 × 10 = 300,000

: 2 (:)

								()
				가				()
			6.	()	16,000	0	16,000	
			1.		16,000	0	16,000	() 11,000 × 1,364 = 15,004,000
								() 124,500 × 8 = 996,000
		4.			5,000	5,000	0	
			1.		5,000	5,000	0	
			1.		5,000	5,000	0	
4.					596,955	561,250	35,705	
	1.				565,704	530,860	34,844	
		1.			469,060	469,060	0	
			1.		200	200	0	
			1.		200	200	0	
		2.	가		180	180	0	
			1.		180	180	0	
		3.			452,680	452,680	0	
			1.		400,680	400,680	0	
			2.		52,000	52,000	0	
		4.			16,000	16,000	0	
			1.		5,952	5,952	0	
			2.		4,000	4,000	0	
			3.		6,048	6,048	0	
	2.				96,644	61,800	34,844	
		1.			18,900	16,800	2,100	
			1.		18,900	16,800	2,100	10,000 × 70 × 3 = 2,100,000
		2.	()		77,744	45,000	32,744	
			1.		24,540	0	24,540	() 1,360,000 × 3 × 3 = 12,240,000
								4,100,000 × 3 = 12,300,000
			2.		53,204	45,000	8,204	() 920,000 × 3 = 2,760,000
								1,400,000 × 3 = 4,200,000

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								()
				가				()
								311,000 × 4 = 1,244,000
	2.				31,251	30,390	861	
		1.			31,251	30,390	861	
			1.		16,141	16,000	141	
				1.	16,141	16,000	141	() × 1 = 141,000 141,000
			2.		7,460	6,740	720	
				1.	800	0	800	800,000 × 1 = 800,000
				2.	440	0	440	11,000 × 40 = 440,000
				3.	5,020	5,540	-520	-60,500 × 2 = -121,000
								-199,500 × 2 = -399,000
				4.	700	700	0	
				5.	500	500	0	
			3.		750	750	0	
				1.	750	750	0	
			4.		6,900	6,900	0	
				1.	4,200	4,200	0	
				2.	2,700	2,700	0	
	5.				150,505	132,554	17,951	
		1.			28,703	27,777	926	
			1.		28,703	27,777	926	
				1.	7,600	7,600	0	
					7,600	7,600	0	
			2.		6,900	6,900	0	
				1.	300	300	0	
				2.	6,400	6,400	0	
				3.	200	200	0	
			3.		362	362	0	
				1.	362	362	0	

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								()
				가				()
			4.		12,515	12,515	0	
			1.		5,815	5,815	0	
			2.		6,700	6,700	0	
			5.		1,326	400	926	
			1.		1,326	400	926	= 15,425 × 60 926,000
		2.			33,227	49,152	-15,925	
		1.			9,210	9,210	0	
			1.		800	800	0	
			1.		600	600	0	
			2.		200	200	0	
			2.We		2,090	2,090	0	
			1.		2,000	2,000	0	
			2.		90	90	0	
			3.		4,320	4,320	0	
			1.		4,320	4,320	0	
			4.wee	()	2,000	2,000	0	
			1.		2,000	2,000	0	
		2.			16,365	31,522	-15,157	
			1.		3,093	3,400	-307	
			1.		910	2,600	-1,690	-169,000 × 10 = -1,690,000
			2.		2,183	800	1,383	691,500 × 2 = 1,383,000
			2.		0	14,850	-14,850	
			1.		0	14,850	-14,850	- 5,500 × 270 × 10 = -14,850,000
			3.		472	472	0	
			1.		192	192	0	
			2.		280	280	0	
			4.	()	9,800	9,800	0	
			1.		9,800	9,800	0	

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								()
				가				()
			5.		3,000	3,000	0	
			1.		3,000	3,000	0	
		3.			7,652	8,420	-768	
			1.		7,652	8,420	-768	
				1.	200	200	0	
				2.	7,452	8,220	-768	(5) -3,000 × 24 = -72,000
								(2) -26,880 × 10 = -268,000
								(5) -53,575 × 8 = -428,000
		3.			27,350	0	27,350	
			1.		27,350	0	27,350	
				1.	8,000	0	8,000	
				1.	6,800	0	6,800	() 500,000 × 8 = 4,000,000
								() 350,000 × 8 = 2,800,000
				2.	1,200	0	1,200	() 120,000 × 10 = 1,200,000
			2.		5,400	0	5,400	
				1.	5,400	0	5,400	() 1,3 1,800,000 × 3 = 5,400,000
			3.		4,800	0	4,800	
				1.	3,312	0	3,312	() 552,000 × 6 = 3,312,000
				2.	1,488	0	1,488	() 6,000 × 240 = 1,440,000
								() 3,000 × 8 × 2 = 48,000
			4.		1,150	0	1,150	
				1.	1,150	0	1,150	() 10,000 × 12 × 8 = 960,000
								() 23,750 × 8 = 190,000
			5.		8,000	0	8,000	
				1.	400	0	400	() 200,000 × 2 = 400,000
				2.	7,080	0	7,080	() 450,000 × 8 × 1 = 3,600,000
								() 1,000 × 220 × 1 = 220,000
								() 3,000 × 220 × 2 = 1,320,000

: 2 (:)

								()
				가				()
								() 970,000 1,940,000 × 2 =
			3.		520	0	520	() 130,000 520,000 × 4 =
	4.				11,774	9,774	2,000	
		1.			1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
		2.			10,574	8,574	2,000	
			1.		5,784	5,784	0	
				1.	30	30	0	
				2.	3,840	3,840	0	
				3.	1,350	1,350	0	
				4.	564	564	0	
			2.		2,790	2,790	0	
				1.	2,790	2,790	0	
			3.SV		2,000	0	2,000	
				1.	2,000	0	2,000	() 2,000,000 × 1 = 2,000,000
	5.				49,451	45,851	3,600	
		1.			49,451	45,851	3,600	
			1.PC		9,480	5,880	3,600	
				1.	9,480	5,880	3,600	720,000 × 5 = 3,600,000
			2.		840	840	0	
				1.	840	840	0	
			3.		2,220	2,220	0	
				1.	2,220	2,220	0	
			4.		1,910	3,510	-1,600	
				1.	1,910	3,510	-1,600	-320,000 × 5 = -1,600,000
			5.		500	500	0	
				1.	500	500	0	

: 2 (:)

								()
				가				()
			6.		500	500	0	
			1.		500	500	0	
			7.		550	550	0	
			1.		550	550	0	
			8. 가		31,851	31,851	0	
			1.		31,851	31,851	0	
			9.		1,600	0	1,600	
			1.		1,600	0	1,600	400,000 × 4 = 1,600,000
6.					302,541	267,569	34,972	
	1.				75,778	56,782	18,996	
		1.			75,778	56,782	18,996	
			1.		52,600	37,640	14,960	
			1.		31,260	18,300	12,960	1,080,000 × 12 = 12,960,000
			2.		20,000	18,000	2,000	() 20,000 × 65 × 1 = 1,300,000
								() 35,000 × 20 × 1 = 700,000
			3.		1,340	1,340	0	
			2.		6,908	6,872	36	
			1.		2,540	2,540	0	
			2.		4,368	4,332	36	3,000 × 12 = 36,000
			3.		16,270	12,270	4,000	
			1.		12,760	8,760	4,000	20,000 × 100 × 2 = 4,000,000
			2.		150	150	0	
			3.		360	360	0	
			4.		3,000	3,000	0	
	2.				218,797	205,397	13,400	
		1.			218,797	205,397	13,400	
			1.		42,000	42,000	0	
			1.		42,000	42,000	0	

: 2 (:)

								()
				가				()
			2.		105,500	105,500	0	
			1.		69,600	69,600	0	
			2.		14,400	14,400	0	
			3.		21,500	21,500	0	
			3.		25,452	26,552	-1,100	
			1.		25,452	26,552	-1,100	-1,100,000 × 1 = -1,100,000
			4.		45,845	31,345	14,500	
			1.		44,445	29,945	14,500	2,500,000 × 4 = 10,000,000
								4,500,000 × 1 = 4,500,000
			2.		400	400	0	
			3.		1,000	1,000	0	
		3.			7,966	5,390	2,576	
		1.			1,140	1,140	0	
		1.			1,140	1,140	0	
		1.			240	240	0	
		2.			900	900	0	
		2.			6,626	4,050	2,576	
		1.			1,486	2,100	-614	
		1.			200	200	0	
		2.			630	1,200	-570	-142,500 × 4 = -570,000
		3.			400	400	0	
		4.			256	300	-44	-22,000 × 2 = -44,000
		2.			1,950	1,950	0	
		1.			1,700	1,700	0	
		2.			250	250	0	
		3.			2,000	0	2,000	
		1.			60	0	60	() 10,000 × 6 = 60,000
		2.			1,940	0	1,940	() 194,000 × 10 × 1 = 1,940,000

: 2 (:)

								()
				가				()
			4.		840	0	840	
			1.		840	0	840	() = 140,000 × 6 × 1 = 840,000
			5.		350	0	350	
			1.		350	0	350	() = 12,000 × 15 = 180,000
								() = 17,000 × 10 = 170,000
		3.			200	200	0	
		1.			200	200	0	
			1.		200	200	0	
	7.				500	500	0	
	1.				500	500	0	
		1.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
					2,814,246	2,491,300	322,946	