

2017

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			879,766,000
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1	2017	"	.	"	.	879,766,000	.
2	가	,	가	,	가		가
3	.					15	
1.							
2.							
4	2017	"	.	"	.		

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3		879,766		804,981		74,785		9.3
		0	10,000	1.1		10,296	25,109	2.8
		72,005	655,000	74.4	/	9,742	322,378	36.6
		0	4,460	0.5		26,441	196,696	22.3
		4,166	183,799	20.8		8,225	160,821	18.2
		-1,386	3,613	0.4		18,147	44,124	5.0
		0	22,894	2.6		1,934	130,638	14.8
						0	0	0.0

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가									( )	
1.					669,460	597,455	72,005			
1.					10,000	10,000	0			
	1.				10,000	10,000	0			
		1.			10,000	10,000	0			
			1.		10,000	10,000	0			
2.					655,000	582,995	72,005			
1.					655,000	582,995	72,005			
	1.				655,000	582,995	72,005			
		1.			230,216	230,216	0			
										: (28,736,000 × 1 ) -5,748,000
										- 34,484,000 =
										: (169,365,000 × 1 ) -26,367,000
										- 195,732,000 =
										: 5,748,000 × 1 = 5,748,000
										: 26,367,000 × 1 = 26,367,000
	2.				424,784	352,779	72,005			( ) : = 800,000
										(21,796,000 × 1 ) - 20,996,000 =
										( ) : = 1,000,000
										(22,796,000 × 1 ) - 21,796,000 =
										( ) : (28,060,000 × 12,372,000
										1 ) - 15,688,000 =
										( ) : (29,360,000 × 1,300,000
										1 ) - 28,060,000 =
										( ) : (32,260,000 × 2,900,000
										1 ) - 29,360,000 =
										( ) : = 8,952,000
										(16,349,000 × 1 ) - 7,397,000 =
										: (17,729,000 × 1,380,000
										1 ) - 16,349,000 =
										( ) 4 : = 664,000
										(1,328,000 × 1 ) - 664,000 =
										( ) : (33,144,000 250,000
										× 1 ) - 32,894,000 =
										: (21,152,000 × 1 ) - -355,000
										21,507,000 =
										( ) : (12,268,000 × 1 4,642,000
										) - 7,626,000 =
										: (16,235,000 × 1 ) - 3,967,000
										12,268,000 =
										( ) : (8,820,000 × 1 3,220,000
										) - 5,600,000 =
										( ) : 600,000 × 1 600,000
										=
										( ) : 18,000,000 × 1 = 18,000,000
										( ) 100,000
										: 100,000 × 1 =

							( )	
가								
							( ) : 880,000 × 1 = 880,000	
							( ) : 2,000,000 × 1 = 2,000,000	
							( ) : 4,000,000 × 1 = 4,000,000	
							( ) 47 : 1,000,000 × 1 = 1,000,000	
							( ) 47 : 3,400,000 × 1 = 3,400,000	
							: 605,000 × 1 = 605,000	
							: 327,340 × 1 = 328,000	
3.				4,460	4,460	0		
	1.			3,000	3,000	0		
		1.		1,000	1,000	0		
			1.	1,000	1,000	0		
			2.	2,000	2,000	0		
				2,000	2,000	0		
	2.			1,460	1,460	0		
		1.		1,460	1,460	0		
			1.	1,460	1,460	0		
2.				187,412	184,632	2,780		
	1.			183,799	179,633	4,166		
		1.		183,799	179,633	4,166		
			1.	84,182	84,632	-450		
				84,182	84,632	-450	14,414,000 : (14,097,000 × 1 ) - = -317,000	
							: 6,622,000 -6,755,000 = -133,000	
		2.		71,878	71,878	0		
			1.	71,878	71,878	0		
		3.		4,917	5,031	-114		
			1.	4,917	5,031	-114	: 4,917,000 - 5,031,000 = -114,000	
		4.		4,571	5,000	-429		
			1.	4,571	5,000	-429	: 4,571,000 - 5,000,000 = -429,000	

							( )	
가								
		5.		1,392	1,392	0		
		1.		1,392	1,392	0		
		6.		16,859	11,700	5,159		
		1.		16,859	11,700	5,159	( ) : (18,134,000 × 1 ) - 6,434,000 11,700,000 =	
							: 16,859,000 - 18,134,000 = -1,275,000	
	2.			3,613	4,999	-1,386		
	1.			1,065	1,200	-135		
	1.	1.		1,065	1,200	-135		
	1.	1.		1,065	1,200	-135	= , : 1,065,000 - 1,200,000 -135,000	
	2.			121	300	-179		
	1.			121	300	-179		
	1.	1.		121	300	-179	: 121,000 - 300,000 = -179,000	
	3.			2,427	3,499	-1,072		
	1.			632	1,360	-728		
	1.	1.		632	1,360	-728	: 632,000 - 1,360,000 = -728,000	
	2.			1,795	2,139	-344		
	1.	1.		1,795	2,139	-344	: 56,000 - 400,000 = -344,000	
	3.			22,894	22,894	0		
	1.			22,894	22,894	0		
	1.	1.		22,894	22,894	0		
	1.	1.		22,894	22,894	0		
	1.	1.		22,894	22,894	0		
				879,766	804,981	74,785		

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				가				( )
1.					25,109	14,813	10,296	
1.					22,269	10,813	11,456	
	1.				22,269	10,813	11,456	
		1.			208	208	0	
			1.		208	208	0	
		2.			21,177	9,721	11,456	
			1.		21,177	9,721	11,456	( ) (13,727,000 6,890,000 × 1 ) - 6,837,000 =
								( ) (1,328,000 664,000 × 1 ) - 664,000 =
								( ) (1,520,000 960,000 × 1 ) - 560,000 =
								1,630,000 - 110,000 1,520,000 =
								(40,000 × 20 ) - 200,000 600,000 =
								( ) 가 550,710 × 2 = 1,102,000
								( ) 100,000 × 1 = 100,000
								( ) 1,430,000 × 1 = 1,430,000
		3.			884	884	0	
			1.		884	884	0	
2.					2,840	4,000	-1,160	
	1.				890	1,600	-710	
		1.			880	1,300	-420	
			1.		880	1,300	-420	(88,000 × 10 ) - 1,300,000 = -420,000
		2.			10	300	-290	
			1.		10	300	-290	10,000 - 300,000 = -290,000
	2.				1,950	2,400	-450	
		1.			1,750	2,200	-450	
			1.		1,750	2,200	-450	(140,000 × 1 ) - 500,000 = -360,000
								(1,100,000 × 1 ) - 1,400,000 = -300,000
								510,000 - 300,000 = 210,000
		2.			200	200	0	

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								( )	
가									
				1.	200	200	0		
2.	/				322,378	312,636	9,742		
	1.				100,621	100,615	6		
		1. [ ]			100,621	100,615	6		
			1.		6,622	6,755	-133		
				1.	6,622	6,755	-133	6,622,000 - 6,755,000 =	-133,000
			2.		13,609	13,790	-181		
				1.	8,328	7,378	950	(1,504,000 × 1 ) - 600,000 =	904,000
								(456,000 × 10 ) -	660,000
								3,900,000 =	
								792,000 -	-408,000
								1,200,000 =	
								(294,000 × 1 ) -	-206,000
								500,000 =	
				2.	4,044	5,000	-956	가 (404,400 × 10 ) - 5,000,000 =	-956,000
				3.	0	200	-200	0 - 200,000 =	-200,000
				4.	1,237	1,212	25	1,117,000 - 1,092,000 =	25,000
			3.		70,569	70,705	-136		
				1.	70,569	70,705	-136	(7,056,900 × 10 ) - 70,705,000 =	-136,000
			4.		428	500	-72		
				1.	428	500	-72	(428,000 × 1 ) - 500,000 =	-72,000
			5.		0	0	0		
				1.	0	0	0		
				2.	0	0	0		
			6.		656	200	456		
				1.	656	200	456	(328,000 × 2 ) - 200,000 =	456,000
			7.		6,737	6,665	72		
				1.	6,737	6,665	72	2 (6,737,000 × 1 ) - 6,665,000 =	72,000
			8. [ ]	(2 )	2,000	2,000	0		
				1.	1,400	1,400	0		
				2.	600	600	0		

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				가				( )
2.				10,613	12,833	-2,220		
1. [ ]				7,353	9,573	-2,220		
1.				1,373	1,373	0		
1.				175	175	0		
2.				1,198	1,198	0		
2.				3,480	5,700	-2,220		
1.				300	300	0		
2.				200	200	0		
3.				1,500	3,900	-2,400	2,400,000 =	0 - -2,400,000
4.				1,480	1,300	180	=	(240,000 × 2 ) - 300,000 180,000
3.				100	100	0		
1.				100	100	0		
4. [ ]				2,400	2,400	0		
1.				2,400	2,400	0		
2.				3,260	3,260	0		
1.				1,560	1,560	0		
1.				1,560	1,560	0		
2.				500	500	0		
1.				500	500	0		
3.				1,200	1,200	0		
1.				1,200	1,200	0		
3.				153,006	144,397	8,609		
1.				63,463	63,463	0		
1.				59,107	59,107	0		
1.				59,107	59,107	0		
2.				4,356	4,356	0		
1.				4,356	4,356	0		
2.				71,878	71,878	0		

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							( )	
							( )	
				가				
			1.	16,819	16,819	0		
			1.	16,819	16,819	0		
			2.	55,059	55,059	0		
			1.	55,059	55,059	0		
		3.		1,430	1,430	0		
			1.	1,430	1,430	0		
			1.	1,430	1,430	0		
		4.		16,235	7,626	8,609		
			1.	16,235	7,626	8,609		
			1.	16,235	7,626	8,609	( ) × 1 ) - 7,626,000 =	(12,268,000 4,642,000
							16,235,000 -	3,967,000
							12,268,000 =	
		4.		58,138	54,791	3,347		
			1.	5,000	5,000	0		
			1.	5,000	5,000	0		
			1.	1,700	1,700	0		
			2.	3,300	3,300	0	928,000 - 1,000,000 =	-72,000
							932,000 -	72,000
							860,000 =	
		2.		53,138	49,791	3,347		
			1.	9,940	9,610	330		
			1.	9,940	9,610	330	9,860,000 - 9,530,000 =	330,000
			2.	16,793	16,793	0		
			1.	400	400	0		
			2.	6,954	6,843	111	4,969,000 - 4,550,000 =	419,000
							(409,000 × 2 ) -	-130,000
							948,000 =	
							(583,500 × 2 ) -	-178,000
							1,345,000 =	
			3.	6,760	6,850	-90	(3,380,000 × 2 ) -	-90,000
							6,850,000 =	
			4.	800	800	0		
			5.	1,879	1,900	-21	(379,000 × 1 ) - 400,000	-21,000
							=	





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							( )	
							( )	
				가				
			1.	810	810	0		
		4.		7,030	7,030	0		
			1.	7,030	7,030	0		
			1.	4,320	4,320	0		
			2.	2,710	2,710	0		
		5.		32,260	16,108	16,152		
			1.	0	220	-220		
			1.	0	220	-220	0 - 220,000 =	-220,000
			2.	0	200	-200		
			1.	0	200	-200	0 - 200,000 =	-200,000
			3.Talk	32,260	15,688	16,572		
			1.	32,260	15,688	16,572	( ) (300,000×2) - 300,000 =	300,000
							( ) (400,000 ×12) - 2,400,000 =	2,400,000
							( ) (1,500,000 ×11) - 9,000,000 =	7,500,000
							( ) (5,160,000) - 2,688,000 =	2,472,000
							( ) (1,300,000 × 2 ) - 1,300,000 =	1,300,000
							( ) (1,300,000 × 4 ) - 2,600,000 =	2,600,000
		6.		3,180	2,580	600		
			1.	200	200	0		
			1.	200	200	0		
			2.	400	400	0		
			1.	400	400	0		
			3.	200	200	0		
			1.	200	200	0		
			4.	600	600	0		
			1.	600	600	0		
			5.	300	300	0		
			1.	300	300	0		

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							( )	
							( )	
				가				
			6.	1,480	880	600		
			1.	1,220	620	600	( ) × 1 =	50,000 × 12 600,000
			2.	260	260	0		
			7.	36,034	31,415	4,619		
			1.	115	300	-185		
			1.	115	300	-185	(115,000 × 1 ) - 300,000 =	-185,000
			2.	1,600	1,600	0		
			1.	1,600	1,600	0		
			3.	550	550	0		
			1.	50	50	0		
			2.	500	500	0		
			4.	800	800	0		
			1.	800	800	0		
			5.	3,980	3,600	380		
			1.	3,980	3,600	380	(1,650,000 × 1 ) - 1,500,000 =	150,000
							600,000 =	60,000
							100,000 =	170,000
			6.	6,333	5,100	1,233		
			1.	500	0	500	( ) =	250,000 × 2 500,000
			2.	5,833	5,100	733	( ) 5,100,000 =	(730,000 × 10 ) - -1,800,000
							(550,000 × 10 ) - 7,300,000 =	
							443,000 =	(333,000 × 1 ) - -110,000
							( ) =	443,000 × 1 443,000
			7.	11,611	9,000	2,611		
			1.	11,611	9,000	2,611	4,381,000 =	3,701,000 - -680,000
							( ) (438,100 × 10 ) - 2,750,000 =	1,631,000
							( ) ) - 3,250,000 =	(421,000 × 10 960,000
							( ) - 1,000,000 =	(100,000 × 12 ) 200,000

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							( )	
							( )	
				가				
							( )	250,000 × 2 = 500,000
		8.		2,165	2,165	0		
			1.	1,865	1,865	0		
			2.	300	300	0		
		9.		490	350	140		
			1.	490	350	140	(10,000 × 7 × 7 ) - 350,000 =	140,000
		10.		3,840	3,840	0		
			1.	3,840	3,840	0		
		11.3		4,440	4,000	440		
			1.	4,440	4,000	440	<sup>3</sup> (20,000 × 222 ) - 4,000,000 =	440,000
		12.		110	110	0		
			1.	110	110	0		
	2.			35,054	35,595	-541		
		1.		16,199	16,197	2		
			1.	102	102	0		
			1.	102	102	0		
			2.	100	100	0		
			1.	100	100	0		
			3.	1,845	1,845	0		
			1.	1,845	1,845	0		
			4.	2,000	2,000	0		
			1.	2,000	2,000	0		
			5.	400	400	0		
			1.	400	400	0		
			6.	2,600	2,600	0		
			1.	2,600	2,600	0		
			7.	0	0	0		
			1.	0	0	0		

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							( )	
							( )	
				가				
			8.	150	150	0		
			1.	150	150	0		
			9.	3,000	3,000	0		
			1.	550	550	0		
			2.	2,450	2,450	0		
			10.	6,002	6,000	2		
			1.	6,002	6,000	2	1,791,000 - 1,785,000 =	6,000
							2,039,000 - 1,248,000 =	791,000
							2,051,000 -	11,000
							2,040,000 =	
							(121,000 × 1 ) - 120,000 =	1,000
							0 - 500,000 =	-500,000
							0 - 307,000 =	-307,000
			2.	8,051	8,165	-114		
			1.	900	900	0		
			1.	900	900	0		
			2.	2,234	2,234	0		
			1.	400	400	0		
			2.	1,834	1,834	0		
			3.	4,917	5,031	-114		
			1.	4,917	5,031	-114	1,449,000 =	1,335,000 -
								-114,000
			3.	9,971	10,400	-429		
			1.	600	600	0		
			1.	600	600	0		
			2.	800	800	0		
			1.	800	800	0		
			3.	4,571	5,000	-429		
			1.	4,571	5,000	-429	( ) 4,571,000 -	-429,000
							5,000,000 =	
			4.	4,000	4,000	0		

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								( )	
								( )	
가									
				1.	1,080	1,080	0		
				2.	2,920	2,920	0		
			4.		500	500	0		
			1.		500	500	0		
				1.	500	500	0		
			5.		333	333	0		
			1.		333	333	0		
				1.	333	333	0		
4.					160,821	152,596	8,225		
	1.				73,403	73,402	1		
		1.			16,819	16,819	0		
			1.		10,200	10,200	0		
				1.	10,200	10,200	0		
			2.	( )	6,619	6,619	0		
				1.	6,619	6,619	0		
			2.		56,584	56,583	1		
			1.		47,699	47,699	0		
				1.	600	600	0		
				2.	47,099	47,099	0		
			2.		1,525	1,524	1		
				1.	1,143	1,105	38	1,105,000 =	1,143,000 - 38,000
				2.	63	63	0		
				3.	319	356	-37	=	(319,000× 1 ) - 356,000 -37,000
			3.	( )	7,360	7,360	0		
				1.	7,360	7,360	0		
			2.		11,964	11,610	354		
			1.		11,964	11,610	354		
				1.	4,960	4,610	350		

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				가				( )
			1.	900	900	0		
			2.	4,060	3,710	350	25,000 × 14 =	350,000
		2.		6,000	6,000	0		
			1.	6,000	6,000	0		
		3.		1,004	1,000	4		
			1.	1,004	1,000	4	(12,000 × 81 ) - 984,000	-12,000
							=	
							=	32,000 - 16,000
								16,000
		3.		75,454	67,584	7,870		
		1. [ ]		74,554	66,684	7,870		
		1.		31,680	24,060	7,620		
			1.	720	720	0		
			2.	30,960	23,340	7,620	( ) 14,320,000 -	3,220,000
							11,100,000 =	
							( )	1,000,000
							1,000,000 × 1 =	
							( )	2,400,000
							2,400,000 × 1 =	
							( )	1,000,000
							1,000,000 × 1 =	
		2.		33,254	33,004	250		
			1.	33,254	33,004	250	( ) 가 (250,000 × 2 ) -	250,000
							250,000 =	
		3.		620	620	0		
			1.	620	620	0		
		4. [ ]		8,000	8,000	0		
			1.	6,000	6,000	0		
			2.	2,000	2,000	0		
		5.		1,000	1,000	0		
			1.	1,000	1,000	0		
		2. [ ]		900	900	0		
		1. [ ]		900	900	0		
			1.	900	900	0		
		5.		44,124	25,977	18,147		

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가					( )			
1.					7,217	7,246	-29	
1.					7,217	7,246	-29	
	1.				1,447	1,296	151	
		1.			180	180	0	
		2.			1,267	1,116	151	= 1,151,000 - 1,000,000 151,000
	2.				1,250	1,250	0	
		1.			1,250	1,250	0	
	3.				200	200	0	
		1.			200	200	0	
	4.				2,000	2,000	0	
		1.			2,000	2,000	0	
	5.				2,120	2,300	-180	
		1.			2,120	2,300	-180	- 1,000,000 = (410,000 × 2 ) -180,000
	6.				200	200	0	
		1.			200	200	0	
2.					4,370	4,370	0	
	1.				400	400	0	
		1.			400	400	0	
			1.		150	150	0	
			2.		250	250	0	
	2.				3,970	3,970	0	
		1.			200	200	0	
			1.		80	80	0	
			2.		120	120	0	
	2.				200	200	0	
			1.		200	200	0	
	3.				150	150	0	
			1.		150	150	0	

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				가				( )
			4.		2,400	2,400	0	
			1.		2,400	2,400	0	
			5.		1,020	1,020	0	
			1.		60	60	0	
			2.		960	960	0	
		3.			13,187	13,011	176	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			12,187	12,011	176	
		1.			12,187	12,011	176	
			1.		586	650	-64	(586,000 × 1 ) - 650,000 = -64,000
			2.		4,446	4,206	240	= 97,000 -200,000 = -103,000
			3.		7,155	7,155	0	= (249,000 × 7 ) - 1,400,000 = 343,000
		4.			19,350	1,350	18,000	
		1.			19,350	1,350	18,000	
			1.		1,320	1,350	-30	
			1.		1,320	1,350	-30	(8,800 × 150 ) - 1,350,000 = -30,000
			2.		18,030	0	18,030	
			1.		616	0	616	( ) 88,000 × 7 = 616,000
			2.		17,414	0	17,414	( ) 1,086,500 × 16 = 17,384,000
								17,414,000 - 17,384,000 = 30,000
		6.			130,638	128,704	1,934	
		1.			44,462	44,398	64	
			1.		28,770	28,286	484	
			1.		7,510	7,250	260	
			1.		2,000	2,000	0	

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				가				( )
			2.	2,510	2,250	260	=	(277,500 × 4 ) - 650,000 = 460,000
								(50,000 × 7 ) - 200,000 = 150,000
								(262,500 × 4 ) - 1,400,000 = -350,000
			3.	3,000	3,000	0		
		2.		7,620	7,636	-16		
			1.	4,056	3,756	300	1,800,000 =	(300,000 × 7 ) - 300,000
			2.	2,884	3,000	-116		2,884,000 - 3,000,000 = -116,000
			3.	150	150	0		
			4.	530	730	-200	=	(265,000 × 2 ) - 600,000 = -70,000
								0 - 130,000 = -130,000
		3.		13,640	13,400	240		
			1.	5,500	5,500	0		
			2.	7,380	7,000	380		7,380,000 - 7,000,000 = 380,000
			3.	760	900	-140	900,000 =	(380,000 × 2 ) - -140,000
		2.		15,692	16,112	-420		
			1.	5,489	5,689	-200		
				5,489	5,689	-200	=	4,889,000 - 5,089,000 = -200,000
			2.	4,728	4,728	0		
				420	420	0		
				3,828	3,828	0		
				300	300	0		
				180	180	0		
		3.		5,475	5,695	-220		
			1.	1,880	2,100	-220	900,000 =	(340,000 × 2 ) - -220,000
				525	525	0		
			3.	3,070	3,070	0		
	2.			83,476	82,606	870		
		1.		83,476	82,606	870		

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				가				( )
			1.	13,997	13,367	630		
			1.	200	200	0		
			2.	13,397	12,767	630	5,027,000 - 4,767,000	260,000
							=	
							570,000 - 200,000 =	370,000
			3.	400	400	0		
			4.	0	0	0		
			2.	39,092	38,972	120		
			1.	50	50	0		
			2.	23,240	23,460	-220	(2,324,000 × 10 ) - 23,460,000 =	-220,000
			3.	7,000	6,500	500	(700,000 × 10 ) - 6,500,000 =	500,000
			4.	8,802	8,962	-160	4,640,000 - 4,800,000 =	-160,000
			3.	520	400	120		
			1.	520	400	120	(260,000 × 2 ) - 400,000 =	120,000
			4.	2,640	2,640	0		
			1.	2,640	2,640	0		
			5.	23,727	23,727	0		
			1.	23,727	23,727	0		
			6.	3,500	3,500	0		
			1.	700	800	-100	(100,000 × 7 ) - 800,000 =	-100,000
			2.	2,764	2,664	100	(82,500 × 12 ) - 1,200,000 =	-210,000
							1,464,000 =	310,000
			3.	36	36	0		
			3.	2,700	1,700	1,000		
			1.	1,100	1,100	0		
			1.	1,100	1,100	0		
			1.	300	300	0		
			2.	800	800	0		
			2.	1,600	600	1,000		

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				가				( )
			1.		1,600	600	1,000	
			1.		1,400	400	1,000	1,000,000 × 1 = 1,000,000
			2.		200	200	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					879,766	804,981	74,785	