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								( )
				가				( )
1.					12,296	12,753	-457	
	2.				4,143	4,600	-457	
		1.			4,143	4,600	-457	
			2.		963	1,300	-337	
				2.	0	300	-300	-300,000 × 1 = -300,000
				3.	963	1,000	-37	-37,000 × 1 = -37,000
			5.		880	1,000	-120	
				1.	880	1,000	-120	-120,000 × 1 = -120,000
2.	/				238,940	217,317	21,623	
	1.				70,747	63,387	7,360	
		1.			70,747	63,387	7,360	
			1.		57,307	49,947	7,360	
				1.	884	693	191	-149,000 × 1 = -149,000
								( ) (591,000 × 1 × 2) -850,000 = 332,000
								( ) (425,000 × 2) -504,000 = 346,000
								-338,000 × 1 = -338,000
				2.	6,050	5,239	811	(788,750 × 4 × 1) -2,089,000 = 1,066,000
								-164,000 × 1 = -164,000
								가 -91,000 × 1 = -91,000
				5.	47,560	41,165	6,395	( ) (44,358,000 × 1) -37,075,000 = 7,283,000
								-888,000 × 1 = -888,000
				6.	463	500	-37	463,000 -500,000 = -37,000
	2.				6,857	7,311	-454	
		2.			1,826	2,280	-454	
			1.		431	880	-449	
				1.	431	880	-449	-400,000 × 1 = -400,000
								-49,000 × 1 = -49,000
			2.		495	500	-5	



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				1.	495	500	-5	-5,000 × 1 = -5,000
	3.				91,635	78,670	12,965	
		1.			31,647	24,364	7,283	
			1.	( )	31,647	24,364	7,283	
				1.	31,647	24,364	7,283	( ) (29,045,000 × 1 6,687,000 )-22,358,000 =
								( ) (2,602,000 × 1 596,000 )-2,006,000 =
		2.			55,692	50,552	5,140	
			1.		17,252	12,112	5,140	
				1.	17,252	12,112	5,140	( ) ( ) (17,252,000 × 1 × 1 )-17,018,000 = 234,000
								( ) ( ) (17,018,000 × 1 )-12,112,000 = 4,906,000
		3.			4,296	3,754	542	
			2.	( 가 )	3,306	2,764	542	
				1.	3,306	2,764	542	( ) <sup>4</sup> (446,250 × 4 542,000 )-1,243,000 =
	4.				69,701	67,949	1,752	
		1.			69,701	67,949	1,752	
			2.		27,877	26,567	1,310	
				1.	1,100	1,300	-200	-200,000 × 1 = -200,000
				2.	16,866	14,106	2,760	(6,953,000 × 2 1,000,000 )-12,906,000 =
								( ) 250,000 × 6 = 1,500,000
								( ) 130,000 × 2 = 260,000
			3.		9,361	11,161	-1,800	-1,800,000 × 1 = -1,800,000
			4.		550	0	550	( ) 275,000 550,000 × 2 =
		3.			34,578	34,136	442	
			1.		34,578	34,136	442	( ) (500,000 × 2 200,000 × 1 )-800,000 =
								( ) (693,000 × 2 × 1 242,000 )-1,144,000 =
	3.				81,192	80,250	942	
		1.			61,963	61,031	932	
			6.		44,180	43,248	932	



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			5.		4,848	5,148	-300	
			1.		100	400	-300	( ) -300,000 × 1 = -300,000
			12.		23,438	22,206	1,232	
			1.		21,700	20,468	1,232	( ) ( ) (19,295,000 × 1 × 1 ) -18,063,000 = 1,232,000
	2.				19,229	19,219	10	
		1.			9,899	10,039	-140	
			2.		890	1,030	-140	
			1.		890	1,030	-140	-140,000 × 1 = -140,000
		2.			7,457	7,307	150	
			1.		6,995	6,845	150	
			1.		6,995	6,845	150	( ) (153,180 × 32 × 1 ) -4,752,000 = 150,000
4.					75,735	66,053	9,682	
	1.				69,988	60,306	9,682	
		2.			47,692	38,552	9,140	
			1.		0	1,000	-1,000	
			1.		0	1,000	-1,000	-1,000,000 × 1 = -1,000,000
			2.		17,252	12,112	5,140	
			1.		15,802	10,945	4,857	( ) (2,949,330 × 1 × 3 ) -7,320,000 = 1,528,000
								( ) (8,885,000 × 1 × 1 ) -8,848,000 = 37,000
								( ) (가 , ) (480,000 × 1 × 3 ) -1,080,000 = 360,000
								( ) (183,660 × 1 × 3 ) -504,000 = 47,000
								( ) (431,660 × 1 × 3 ) -1,091,000 = 204,000
								( ) (500,000 × 1 × 1 ) -400,000 = 100,000
								( ) 가 (1,000,000 × 1 ) -500,000 = 500,000
								( ) (34,000 × 1 × 3 ) -50,000 = 52,000
								( ) 225,000 × 1 × 1 = 225,000
								( ) 1,204,000 × 1 × 1 = 1,204,000
								( ) (600,000 × 1 × 1 ) -503,000 = 97,000



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								( ) 503,000 × 1 × 1 = 503,000
			2.		1,450	1,167	283	( ) <sup>4</sup> (483,330 × 1 × 3 )-1,167,000 = 283,000
		3.		( )	25,640	20,640	5,000	
			1.		2,350	1,000	1,350	(587,500 × 4 × 1 )-1,000,000 = 1,350,000
			2.		15,189	14,640	549	(1,627,250 × 4 )-5,960,000 = 549,000
			3.		8,101	5,000	3,101	( ) 140,000 × 25 = 3,500,000
								-399,000 × 1 = -399,000
								( ) 12,000 × 25 = 300,000
								-300,000 × 1 = -300,000
								( ) 120,000 × 10 = 1,200,000
								-1,200,000 × 1 = -1,200,000
		3.			4,296	3,754	542	
			1.		2,383	2,083	300	
				1.	2,383	2,083	300	( ) (313,250 × 4 )-953,000 = 300,000
			2.		1,313	1,071	242	
				1.	1,313	1,071	242	( ) (656,500 × 2 )-1,071,000 = 242,000
5.					17,217	13,017	4,200	
	2.				6,194	6,194	0	
		1.			500	500	0	
			1.		500	500	0	
				1.	0	500	-500	-500,000 × 1 = -500,000
				2.	500	0	500	500,000 × 1 × 1 = 500,000
		3.			7,760	3,560	4,200	
			1.		7,760	3,560	4,200	
				2.	2,900	0	2,900	
				1.	2,900	0	2,900	100,000 × 29 × 1 = 2,900,000
				3.	1,300	0	1,300	
				1.	1,300	0	1,300	1,300,000 × 1 × 1 = 1,300,000



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6.					152,685	148,583	4,102	
	1.				46,306	48,266	-1,960	
		1.			29,746	31,466	-1,720	
			2.		6,740	8,240	-1,500	
				1.	3,540	5,040	-1,500	-1,000,000 × 1 = -1,000,000
								-500,000 × 1 = -500,000
			4.		4,100	4,200	-100	
				1.	4,100	4,200	-100	-100,000 × 1 = -100,000
			5.		120	240	-120	
				1.	120	240	-120	-120,000 × 1 = -120,000
		2.			16,560	16,800	-240	
			1.		16,560	16,800	-240	
				1.	9,840	9,880	-40	-40,000 × 1 = -40,000
				5.	1,200	1,400	-200	-200,000 × 1 = -200,000
	2.				104,079	97,837	6,242	
		1.			104,079	97,837	6,242	
			1.		16,799	16,517	282	
				1.	11,700	10,400	1,300	(5,850,000 × 2 ) - 10,400,000 = 1,300,000
				2.	1,000	2,000	-1,000	-1,000,000 × 1 = -1,000,000
				3.	4,099	4,117	-18	-18,000 × 1 = -18,000
			3.		31,051	28,092	2,959	
				1.	27,781	24,092	3,689	( ) (5,376,000 × 4 ) - 20,375,000 = 1,129,000
								(5,733,750 × 4 ) - 20,375,000 = 2,560,000
				3.	2,470	3,200	-730	-730,000 × 1 = -730,000
			4.		2,902	3,102	-200	
				1.	900	1,000	-100	-100,000 × 1 = -100,000
				2.	2,002	2,102	-100	-100,000 × 1 = -100,000
			10.	( )	23,023	19,822	3,201	



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				1.	21,238	18,357	2,881	(            )            (7,983,500 × 1 × 2 	