

2017

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	2018-02-08		250,621,000
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1	2017		250,621,000
"	"	.	
2	가	,	가
	가	,	.
3			17
.			
1.	,		
2.			
3.			

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4		250,621		233,563		17,058		7.3
		14,279	226,626	90.4		-1,713	427	0.1
		4,000	4,000	1.5	/	931	28,683	11.4
		-1,163	15,359	6.1		1,549	51,028	20.3
		-58	1,214	0.4		-2,804	25,896	10.3
		0	3,422	1.3		8,546	51,195	20.4
						10,549	93,392	37.2
						0	0	0.0

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가								()	
1.				230,626	211,351	19,275			
1.				226,626	210,351	16,275			
1.				226,626	210,351	16,275			
1.				226,626	210,351	16,275			
1.				144,241	0	0			: 145,279,000 × 1 = 145,279,000
									: (144,241,000 × 1) - 145,279,000 = -1,038,000
2.				82,385	0	0			() : 11,000,000 × 1 = 11,000,000
									= () : 3,300,000 3,300,000
									× 1 = () : (5,500,000 × 1) 2,200,000
) - 3,300,000 = () : 5,192,000 5,192,000
									× 1 = () : (9,086,000 × 1) 3,894,000
									- 5,192,000 = () : (12,980,000 3,894,000
									() × 1) - 9,086,000 = () : (15,970,000 2,990,000
									() : 4,700,000 4,700,000
									4,700,000 × 1 = () : 2,900,000 2,900,000
									() : 2,900,000 × 1 =
									: 190,000 × 1 = 190,000
									= : 7,000,000 × 1 7,000,000
									() : 14,470,000 14,470,000
									× 1 = () : 500,000 500,000
									500,000 × 1 = () : 2,000,000 × 2,000,000
									1 = () : 2,500,000 × 1 2,500,000
									= () : 200,000 × 200,000
									1 = () : 2,060,000 × 1 2,060,000
									() : (2,880,000 × 820,000
									1) - 2,060,000 = () : (2,770,000 × 1) - 2,880,000 = -110,000
									() : 6,000,000 6,000,000
									6,000,000 × 1 = () : 1,568,000 1,568,000
									() : 3,000,000 × 1 3,000,000
									1,568,000 × 1 = () : 3,000,000 × 1 =

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							()	
가								
							()	: 2,117,000 × 2,117,000
							1 =	
2.				4,000	1,000	3,000		
	1.			0	1,000	-1,000		
		1.		0	1,000	-1,000		
	2.			4,000	0	4,000		
		1.		4,000	0	4,000		
			1.	4,000	0	0	()	: 4,000,000
							4,000,000 × 1 =	
2.				16,573	17,591	-1,018		
	1.			15,359	15,171	188		
		1.		15,359	15,171	188		
			1.	6,959	6,771	188		
				6,959	0	0	: 3,400 × 12 × 185 =	7,548,000
							: -1,142,000 =	-1,142,000
							: 380 × 7 × 180 =	479,000
							: 95,000 =	95,000
							: -21,000 =	-21,000
	2.			8,400	8,400	0		
		1.		8,400	0	0	()	: 3,300,000 × 1 = 3,300,000
								: 2,200,000 = 2,200,000
							()	: 2,900,000
							2,900,000 × 1 =	
2.				1,214	2,420	-1,206		
	1.			983	1,956	-973		
		1.		983	1,956	-973		
			1.	983	0	0	: 80,000 × 12 =	960,000
							: 76,000 × 1 =	76,000
							: -53,000 =	-53,000
	2.			66	0	66		
		1.		66	0	66		

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							()	
가								
			1.	66	0	0	: 66,000 × 1 =	66,000
		3.		165	464	-299		
			1.	112	353	-241		
			1.	112	0	0	: 200,000 × 2 =	400,000
							: -250,000 =	-250,000
							: -38,000 =	-38,000
			2.	53	111	-58		
			1.	53	0	0	: 20,000 × 1 =	20,000
							: -12,000 =	-12,000
							: 45,000 =	45,000
		3.		3,422	9,858	-6,436		
			1.	3,422	9,858	-6,436		
			1.	3,422	9,858	-6,436		
			1.	3,422	9,858	-6,436		
			1.	3,422	0	0	: 11,000,000 × 1 =	11,000,000
							: -7,578,000 =	-7,578,000
				250,621	238,800	11,821		

: 4 (:)

									()	
가									()	
1.					427	1,087	-660			
1.					427	1,087	-660			
	1.				427	227	200			
		1.			327	0	0			
			1.		327	0	0	-573,000 =		-573,000
								100,000 × 9 =		900,000
		2.			100	0	0			
			1.		100	0	0	50,000 × 2 =		100,000
	2.				0	860	-860			
		1.			0	0	0			
			1.		0	0	0	-1,000,000 =		-1,000,000
								100,000 × 10 =		1,000,000
		2.			0	0	0			
			1.		0	0	0	-600,000 =		-600,000
								50,000 × 12 =		600,000
			2.		0	0	0	-540,000 =		-540,000
								45,000 × 12 =		540,000
2.	/				28,683	25,467	3,216			
	1.				11,526	9,152	2,374			
		1.			11,526	9,152	2,374			
			1.		7,744	0	0			
				1.	7,744	0	0	() 400 × 20		1,480,000
								× 185 =		
								() -142,000 =		-142,000
								3,400 × 12		7,548,000
								× 185 =		
								-1,142,000		-1,142,000
								=		
		2.			610	0	0			
			1.		610	0	0	-5,000 =		-5,000
								-1,033,000 =		-1,033,000

: 4 (:)

							()	
							()	
가								
								380 × 16 × 180 = 1,095,000
								380 × 7 × 180 = 479,000
								-21,000 = -21,000
								95,000 = 95,000
			3.		375	0	0	
			1.		375	0	0	125,000 = 125,000
								50,000 × 2 = 100,000
								50,000 × 3 = 150,000
			4.		680	0	0	
			1.		680	0	0	260,000 = 260,000
								7,000 × 20 × 3 = 420,000
			5.		2,117	0	0	
			1.		2,117	0	0	() = 2,117,000 × 1 = 2,117,000
			2.		4,121	3,987	134	
			1.		1,472	2,602	-1,130	
			1.		1,150	0	0	
			1.		175	0	0	-85,000 = -85,000
								20,000 × 13 = 260,000
			2.		400	0	0	200,000 = 200,000
								100,000 × 2 = 200,000
			3.		150	0	0	50,000 × 3 = 150,000
								100,000 × 2 = 200,000
								-200,000 = -200,000
			4.		425	0	0	-45,000 = -45,000
								10,000 × 15 × 2 = 300,000
								50,000 × 2 = 100,000
								35,000 × 2 = 70,000
			2.		272	0	0	

: 4 (:)

								()					
가								()					
	1.			1.	272	0	0	1	-44,000 =	-44,000			
				1					27,000 × 10 =	270,000			
				2,3					-17,000 =	-17,000			
				2,3					2,500 × 11 =	28,000			
									-5,000 =	-5,000			
									40,000 × 1 =	40,000			
				3.				50	0	0			
				1.				50	0	0		10,000 × 5 =	50,000
				2.				2,649	1,385	1,264			
				1.				1,554	0	0			
	1.				1,554	0	0		9,200 × 2 × 4 =	74,000			
									37,000 =	37,000			
									53,000 =	53,000			
									45,000 × 10 =	450,000			
									360,000 × 2 =	720,000			
									150,000 × 2 =	300,000			
									-80,000 =	-80,000			
	2.				495	0	0						
	1.				495	0	0		495,000 × 1 =	495,000			
	3.				600	0	0						
1.				600	0	0		120,000 × 5 =	600,000				
3.				8,400	8,400	0							
1.				8,400	8,400	0							
1.				8,400	0	0							
1.				8,400	0	0		()	3,300,000				
								3,300,000 × 1 =					
								2,200,000 =	2,200,000				
								() ()	2,900,000				
								2,900,000 × 1 =					
4.				4,636	3,928	708							

: 4 (:)

				가				()
		1.		4,636	3,928	708		
		1.		1,438	0	0		
			1.	1,438	0	0	-12,000 =	-12,000
							-1,122,000 =	-1,122,000
							2,572,000 × 1 =	2,572,000
		2.		198	0	0		
			1.	198	0	0	22,000 × 9 =	198,000
		3.		3,000	0	0		
			1.	3,000	0	0	200,000 × 15 =	3,000,000
3.				51,028	49,126	1,902		
	1.			27,893	26,164	1,729		
		1.		17,003	17,654	-651		
		1.		1,500	0	0		
			1.	1,500	0	0	30,000 × 50 =	1,500,000
		2.		887	0	0		
			1.	0	0	0	-3,000,000 =	-3,000,000
							20,000 × 200 =	4,000,000
							=	
							-1,000,000 =	-1,000,000
			2.	887	0	0	-1,113,000 =	-1,113,000
							5,000 × 20 × 20 =	2,000,000
		3.		121	0	0		
			1.	121	0	0	-79,000 =	-79,000
							100,000 × 2 =	200,000
							=	
		4.		0	0	0		
			1.	0	0	0	-150,000 =	-150,000
							10,000 × 15 =	150,000
		5.	()	0	0	0		
			1.	0	0	0	() 150,000 × 1 =	150,000

: 4 (:)

							()	
							()	
				가				
							()	-150,000 = -150,000
6.				()	14,495	0	0	
1.				2,940	0	0	()	20,000
							$\times 150 =$	3,000,000
								-60,000 = -60,000
2.				11,555	0	0	()	6,000 $\times 19 \times 70$
							$=$	7,980,000
								-3,470,000 = -3,470,000
								-2,090,000 = -2,090,000
							()	5,000 $\times 19 \times 22$
							$=$	2,090,000
							()	가 200,000
							$\times 7 =$	1,400,000
							가	-600,000 = -600,000
								1,800,000
							$\times 1 =$	1,800,000
							$=$	40,000 $\times 18$
								720,000
								-7,000 = -7,000
								3,000 $\times 18$
							$\times 2 \times 3 =$	324,000
							$=$	-2,000
								-2,000
								45,000
							$\times 24 =$	1,080,000
								-23,000 = -23,000
								15,000 $\times 18$
							$\times 7 =$	1,890,000
							$=$	57,000
							$=$	406,000
							$=$	406,000
2.				155	60	95		
1.				155	0	0		
1.				155	0	0	$=$	100,000 $\times 2$
								200,000
								-45,000 = -45,000
3.				842	876	-34		
1.				0	0	0		
1.				0	0	0	$=$	-300,000 = -300,000
								300,000 $\times 1 =$
								300,000

: 4 (:)

								()
				가				()
		2.		842	0	0		
			1.	842	0	0	=	300,000 × 2 = 600,000
								242,000 = 242,000
		4.		500	733	-233		
			1.	500	0	0		
								250,000 × 2 = 500,000
		5.		5,973	4,443	1,530		
			1. 가	962	0	0		
								가 -78,000 = -78,000
								가 13,000 × 20 × 4 = 1,040,000
			2.	1,647	0	0		
								200,000 × 10 = 2,000,000
								-353,000 = -353,000
			3.	364	0	0		
								1. -96,000 = -96,000
								= 100,000 × 4 = 400,000
								-140,000 = -140,000
								= 50,000 × 4 = 200,000
			4.	() 3,000	0	0		
								() 3,000,000 × 1 = 3,000,000
		6.		2,800	2,398	402		
			1.	2,000	0	0		
								1. 2,000 × 10 × 2 = 100,000 = 2,000,000
			2.	800	0	0		
								1. 200,000 × 2 = 400,000
								2. 200,000 × 2 = 400,000
		7.		620	0	620		
			1.	620	0	0		

: 4 (:)

								()	
가								()	
			1.	620	0	0	=	150,000 × 2	300,000
								8,000 × 20	320,000
							× 2 =		
		8.		0	0	0			
			1.	0	0	0			
			1.	0	0	0		-200,000 =	-200,000
								10,000 × 20	200,000
							=		
			2.	0	0	0			
			1.	0	0	0		-360,000 =	-360,000
								30,000 × 12 =	360,000
			2.	0	0	0		3,000 × 10 × 3 =	90,000
								-90,000 =	-90,000
								-100,000 =	-100,000
								10,000 × 10	100,000
							=		
		2.		23,135	22,962	173			
			1.	2,983	1,476	1,507			
			1.	677	0	0			
			1.	677	0	0	1	250,000 × 1	250,000
							=		
							1	40,000 =	40,000
							2	2,000 =	2,000
							2	250,000 × 1	250,000
							=		
							3	250,000 × 1	250,000
							=		
							3	-115,000 =	-115,000
			2.	1,600	0	0			
			1.	1,600	0	0		-1,000,000 =	-1,000,000
								200,000 × 5 =	1,000,000
								500,000 × 2 =	1,000,000
								30,000 × 20 =	600,000
			3.	0	0	0			

: 4 (:)

								()	
								()	
가									
			1.	0	0	0	=	-200,000	-200,000
							$\times 4 =$	50,000	200,000
		4.	,	344	0	0			
			1.	344	0	0	,	-56,000 =	-56,000
							,	100,000 $\times 4 =$	400,000
		5.		200	0	0			
			1.	200	0	0		-200,000 =	-200,000
							$\times 20 =$	20,000	400,000
		6.		162	0	0			
			1.	162	0	0		-94,000 =	-94,000
								100,000 $\times 2 =$	200,000
								-544,000 =	-544,000
								200,000 $\times 3 =$	600,000
		2.		9,204	10,049	-845			
			1.	9,204	0	0			
								851,000 =	851,000
								50,000 $\times 10 =$	500,000
			2.	7,853	0	0		-310,000 =	-310,000
								-55,000 =	-55,000
							$=$	20,000 $\times 20 \times 4$	1,600,000
								1,780,000 =	1,780,000
								-8,000 =	-8,000
								7,000 $\times 20 \times 12 =$	1,680,000
							$\times 4 =$	800,000 $\times 1$	3,200,000
								50,000 =	50,000
								-2,700,000 =	-2,700,000
								195,000 =	195,000
							$=$	30,000 $\times 20 \times 3$	1,800,000

: 4 (:)

							()	
가								
								3,000 × 20 × 5 = 300,000
								-67,000 = -67,000
								100,000 × 4 = 400,000
								-400,000 = -400,000
								260,000 = 260,000
								10,000 × 5 = 50,000
								-50,000 = -50,000
								150,000 = 150,000
								-73,000 = -73,000
								-249,000 = -249,000
								300,000 = 300,000
3.					7,376	7,500	-124	
1.					0	0	0	
	1.				0	0	0	-1,200,000 = -1,200,000
								60,000 × 20 = 1,200,000
2.					2,602	0	0	
	1.				2,602	0	0	60,000 × 15 = 900,000
								-10,000 = -10,000
								-22,000 = -22,000
								100,000 × 10 = 1,000,000
								15,000 × 50 = 750,000
								-16,000 = -16,000
3.					500	0	0	
	1.				300	0	0	() 100,000 × 3 = 300,000
	2.				200	0	0	() 50,000 × 4 = 200,000
4.				()	2,500	0	0	
	1.				2,500	0	0	() 1,250,000 × 2 = 2,500,000
5.				()	200	0	0	

: 4 (:)

				가				()
			1.	200	0	0	() × 80 =	() 2,500 200,000
		6.	가	(1,574)	0	0		
			1.	1,574	0	0	() 1,568,000 × 1 =	가 1,568,000
							가 6,000 =	6,000
		4.		405	0	405		
			1.	405	0	0		
			1.	405	0	0	-195,000 =	-195,000
							20,000 × 15 × 2 =	600,000
		5.		3,167	3,937	-770		
			1.	685	0	0		
			1.	70	0	0	-215,000 =	-215,000
							-115,000 =	-115,000
							100,000 × 4 =	400,000
			2.	615	0	0	-60,000 =	-60,000
							3,000 × 20 =	60,000
							215,000 =	215,000
							200,000 × 2 =	400,000
			2.	() 190	0	0		
			1.	190	0	0	10,000 × 19 =	190,000
			3.	() 2,292	0	0		
			1.	550	0	0	-220,000 =	-220,000
							170,000 =	170,000
							100,000 × 6 =	600,000
			2.	1,742	0	0	475,000 =	475,000
							450,000 × 2 =	900,000
							-133,000 =	-133,000
							50,000 × 10 =	500,000
4.				25,896	30,923	-5,027		

: 4 (:)

				가				()
1.				15,940	18,763	-2,823		
	1.			15,940	18,763	-2,823		
		1.		1,320	0	0		
			1.	700	0	0	-300,000 =	-300,000
							-2,000,000 =	-2,000,000
							30,000 × 100 =	3,000,000
			2.	620	0	0	10,000 × 20 × 2 =	400,000
							-400,000 =	-400,000
							100,000 × 2 =	200,000
							=	
							-200,000 =	-200,000
							620,000 =	620,000
		2.		6,210	0	0		
			1.	6,210	0	0	1,000,000 × 9 =	9,000,000
							=	
							-2,790,000 =	-2,790,000
		3.		5,510	0	0		
			1.	3,800	0	0	() × 2 × 13 =	70,000 1,820,000
							1,000,000 =	1,000,000
							980,000 =	980,000
			2.	1,710	0	0	() × 19 × 7 =	10,000 1,330,000
							-1,212,000 =	-1,212,000
							20,000 × 10 × 6 =	1,200,000
							=	
							() × 3 × 5 =	10,000 150,000
							242,000 =	242,000
		4.		(2,900)	0	0		
			1.	2,900	0	0	() × 5 × 19 =	30,000 2,850,000
							50,000 =	50,000
			2.	0	0	0	() 10,000 × 5 × 1 =	50,000
							-50,000 =	-50,000

: 4 (:)

									()	
가									()	
2.					5,256	8,160	-2,904			
1.					5,256	8,160	-2,904			
1.					1,100	0	0			
1.					0	0	0	-200,000 =		-200,000
								100,000 × 2 =		200,000
2.					1,100	0	0	가 -100,000 =		-100,000
								가 -800,000 =		-800,000
								가 500,000 × 4 =		2,000,000
2.					3,600	0	0			
1.					3,600	0	0	12,000 × 300 =		3,600,000
3.					394	0	0			
1.					394	0	0	-6,000 =		-6,000
								100,000 × 4 =		400,000
								=		
4.					162	0	0			
1.					162	0	0	-38,000 =		-38,000
								100,000 × 2 =		200,000
3.					4,700	4,000	700			
1.					4,700	4,000	700			
1.					4,700	0	0			
1.					1,200	0	0	() × 5 = 20,000 × 12		1,200,000
2.					3,500	0	0	() × 5 = 70,000 × 10		3,500,000
5.					51,195	34,867	16,328			
1.					2,618	3,238	-620			
1.					2,618	3,238	-620			
1.					1,570	0	0			
1.					1,570	0	0	-150,000 =		-150,000
								3,000 × 50 =		150,000
								22,000 × 20 =		440,000

: 4 (:)

							()	
							()	
가								
								100,000 × 5 = 500,000
								-170,000 = -170,000
								10,000 × 80 = 800,000
		2.			248	0	0	
			1.		248	0	0	-252,000 = -252,000
								500,000 × 1 = 500,000
		3.			800	0	0	
			1.		800	0	0	50,000 × 16 = 800,000
		4.			0	0	0	
			1.		0	0	0	-300,000 = -300,000
								50,000 × 3 × 2 = 300,000
		5.	가		0	0	0	
			1.		0	0	0	5,000 × 40 × 2 = 400,000
								-400,000 = -400,000
	2.				60	0	60	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	-200,000 = -200,000
								100,000 × 2 = 200,000
		2.			60	0	60	
			1.		60	0	0	
				1.	60	0	0	200,000 × 4 = 800,000
								-300,000 = -300,000
								-440,000 = -440,000
	3.				18,003	19,200	-1,197	
		1.			18,003	19,200	-1,197	
			1.		11,003	0	0	
				1.	825	0	0	() 가 250,000 × 2 = 500,000

: 4 (:)

							()		
							()		
					가				
							가	-107,000 =	-107,000
							()	305,000	610,000
							× 2 =		
							-178,000 =		-178,000
			2.		0	0	()	200,000	400,000
							× 2 =		
							-400,000 =		-400,000
			3.		9,233	0	()		1,200,000
							400,000 × 3 =		
							-529,000 =		-529,000
							()		1,460,000
							730,000 × 2 =		
							191,000 =		191,000
							760,000 =		760,000
							()	2,230,000 × 1	2,230,000
							=		
							-328,000 =		-328,000
							1,859,000 =		1,859,000
							-144,000 =		-144,000
							()	2,000,000 × 1	2,000,000
							=		
							-381,000 =		-381,000
							()		1,200,000
							60,000 × 20 =		
							-285,000 =		-285,000
			4.		945	0	()		700,000
							700,000 × 1 =		
							=	245,000	245,000
							()		400,000
							200,000 × 2 =		
							-400,000 =		-400,000
							()	150,000	300,000
							× 2 =		
							-300,000 =		-300,000
			2.		7,000	0			
			1.		3,140	0	1,440,000 =		1,440,000
							50,000 × 34 =		1,700,000
			2.		3,660	0		-400,000 =	-400,000

: 4 (:)

								()	
가								()	
								50,000 × 8	400,000
								=	
								-230,000 =	-230,000
								50,000 × 18 =	900,000
								380,000 × 10 =	3,800,000
								-810,000 =	-810,000
			3.		200	0	0	100,000	200,000
								× 2 =	
4.					6,187	4,823	1,364		
	1.				0	923	-923		
		1.			0	0	0		
			1.		0	0	0	-600,000 =	-600,000
								150,000 × 4	600,000
								=	
	2.				6,187	3,900	2,287		
		1.			6,187	0	0		
			1.		165	0	0	260,000 × 3 =	780,000
								-35,000 =	-35,000
								-580,000 =	-580,000
			2.		3,700	0	0	100,000 × 12 =	1,200,000
								() 180,000	1,800,000
								× 10 =	
								() 200,000	200,000
								=	
								100,000 × 5 =	500,000
			3.		2,322	0	0	-157,000 =	-157,000
								500,000 × 1	500,000
								=	
								800,000	800,000
								× 1 =	
								-141,000	-141,000
								=	
								SSD 110,000 × 12	1,320,000
								=	
5.					24,327	7,606	16,721		
	1.				24,327	7,606	16,721		
		1.FC			7,250	0	0		

: 4 (:)

					()								
					()								
가													
				1.	7,250	0	0	1,000,000	5,000,000				
								$\times 5 =$					
										750,000	2,250,000		
										$\times 3 =$			
				2.	426	0	0						
								1.	426	0	0	780,000 $\times 5 =$	3,900,000
												-3,474,000 =	-3,474,000
				3.	6,381	0	0						
								1.	675	0	0	45,000	675,000
												$\times 15 =$	
								2.	5,706	0	0	-50,000 =	-50,000
												1,850,000 $\times 1 =$	1,850,000
												-12,000 =	-12,000
												400,000 $\times 3 =$	1,200,000
												123,000 $\times 5 =$	615,000
												18,000 =	18,000
												26,000 $\times 30 =$	780,000
												87,000 $\times 15 =$	1,305,000
				4.	()	6,029	0	0					
								1.	6,029	0	0	()	1,500,000
								$\times 4 =$					
								29,000 =	29,000				
5.		4,241)	0	0								
				1.	3,241	0	0	()	TV 1,350,000 $\times 2$	2,700,000			
								=					
								TV 246,000 =	246,000				
								()	300,000	300,000			
								$\times 1 =$					
								-5,000 =	-5,000				
				2.	1,000	0	0	()	12,500 $\times 80 =$	1,000,000			
6.		93,392	97,330	-3,938									
	1.	45,034	24,757	20,277									
		1.	23,617	24,757	-1,140								
			1.	7,440	0	0							

: 4 (:)

							()		
							()		
					가				
				1.	1,140	0	0	-300,000 =	-300,000
								120,000 × 12 =	1,440,000
				2.	3,300	0	0	50,000 × 4 =	200,000
								280,000 × 7 =	1,960,000
								320,000 × 2 =	640,000
								100,000 × 3 =	300,000
								200,000 =	200,000
				3.	3,000	0	0	250,000 × 12 =	3,000,000
				2.	6,057	0	0		
				1.	3,966	0	0	-199,000 =	-199,000
								200,000	1,000,000
								× 5 =	
								81,000 =	81,000
								500,000 × 2 =	1,000,000
								100,000 × 10 =	1,000,000
								120,000 =	120,000
								100,000 × 1 =	100,000
								115,000 × 2 =	230,000
								10,000 × 1 × 12 =	120,000
								150,000 × 2 =	300,000
				100,000 × 2 =	200,000				
				S2B -36,000 =	-36,000				
				S2B 5,000 × 10 =	50,000				
				2.	91	0	0	91,000 × 1 =	91,000
				3.	1,500	0	0	-300,000 =	-300,000
								75,000 × 2 × 12 =	1,800,000
				4.	500	0	0	500,000 × 1 =	500,000
				3.	7,350	0	0		
				1.	7,350	0	0	150,000 =	150,000

: 4 (:)

							()	
가							()	
							1,600,000 =	1,600,000
							-1,000,000 =	-1,000,000
							55,000 × 10 × 12 =	6,600,000
		4.	()		2,770	0	0	
			1.		2,170	0	0	() 1,760,000 × 1 = 1,760,000
								() 520,000 × 1 = 520,000
								-110,000 = -110,000
			2.		600	0	0	() 50,000 × 6 = 300,000
								() 50,000 × 6 = 300,000
		2.			21,417	0	21,417	
			1.		195	0	0	
				1.	195	0	0	13,000 = 13,000
								132,000 = 132,000
								50,000 × 1 = 50,000
			2.		846	0	0	
				1.	0	0	0	-5,914,000 = -5,914,000
								5,914,000 × 1 = 5,914,000
								-1,575,000 = -1,575,000
								15,743,600 × 1/10 = 1,575,000
								-518,000 = -518,000
								51,760 × 10 = 518,000
				2.	0	0	0	-200,000 = -200,000
								200,000 × 1 = 200,000
				3.	846	0	0	95,000 = 95,000
								1,574,360 × 3.0% × 12 = 579,000
								-284,000 = -284,000
								18,892,400 × 1.5% = 284,000
								20,000 = 20,000

: 4 (:)

							()	
							()	
				가				
							18,892,400	152,000
							$\times 0.8\%$	
		3.	()	20,376	0	0		
			1.	20,376	0	0	()	1,298,000
							$\times 4 =$	5,192,000
							4,406,000 =	4,406,000
							1,298,000 $\times 3 =$	3,894,000
							()	1,495,000
							$\times 2 =$	2,990,000
							()	1,298,000
							$\times 3 =$	3,894,000
	2.			47,858	72,213	-24,355		
		1.		47,858	72,213	-24,355		
			1.	13,847	0	0		
			1.	7,500	0	0	-1,000,000 =	-1,000,000
							-500,000 =	-500,000
							750,000 $\times 12 =$	9,000,000
			2.	710	0	0	-250,000 =	-250,000
							80,000 $\times 12 =$	960,000
			3.	5,637	0	0	45,000 $\times 2 =$	90,000
							90,000 $\times 12 =$	1,080,000
							-200,000 =	-200,000
							386,000 $\times 12 =$	4,632,000
							35,000 =	35,000
							-30,000 =	-30,000
							15,000 $\times 2 =$	30,000
		2.		1,350	0	0		
			1.	1,350	0	0	1,100 $\times 500 \times 2 =$	1,100,000
							250,000 =	250,000
		3.		7,373	0	0		
			1.	0	0	0	-100,000 =	-100,000
							50,000 $\times 2 =$	100,000

: 4 (:)

							()		
							()		
가									
				2.	7,373	0	0	130,000 × 12 =	1,560,000
								-540,000 =	-540,000
								39,000 =	39,000
								121,000 × 12 =	1,452,000
								-32,000 =	-32,000
								242,000 =	242,000
								88,000 × 4 × 11 =	3,872,000
								-660,000 =	-660,000
								120,000 × 12 =	1,440,000
			4.		21,404	0	0		
				1.	21,404	0	0	235,750 × 8 =	1,886,000
								60,000 × 8 × 5 =	2,400,000
								107,400 × 10 =	1,074,000
								267,500 × 4 =	1,070,000
								455,700 × 10 =	4,557,000
								250,000 × 4 =	1,000,000
								500,000 × 10 =	5,000,000
								-2,000,000 =	-2,000,000
								100,000 × 20 =	2,000,000
								220,000 × 1 =	220,000
								483,000 =	483,000
								580,000 × 1 =	580,000
								-68,000 =	-68,000
								-31,000 =	-31,000
								50,000 × 5 =	250,000
								1,320,000 × 1	1,320,000
								=	
								3,000 =	3,000
								1,660,000 × 1 =	1,660,000

: 4 (:)

				가				()
			5.		3,264	0	0	
			1.		3,264	0	0	272,000 × 12 = 3,264,000
			6.		620	0	0	
			1.		620	0	0	100,000 × 3 = 300,000
								(,) 40,000 × 8 = 320,000
		3.			500	360	140	
		1.			500	360	140	
			1.		500	0	0	
			1.		0	0	0	() -160,000 = -160,000
								() 8,000 × 5 × 4 = 160,000
			2.		500	0	0	-300,000 = -300,000
								160,000 × 5 = 800,000
		7.			0	0	0	
		1.			0	0	0	
			1.		0	0	0	
			1.		0	0	0	
			1.		0	0	0	-500,000 = -500,000
								500,000 × 1 = 500,000
					250,621	238,800	11,821	