

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) -	-1,038,000
									145,279,000 =	
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
									× 1 ) - 12,980,000 =	
									( ) :	4,700,000
									4,700,000 × 1 =	
									( )	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 × 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 ) -	-110,000
									2,880,000 =	
									( ) ( ) :	6,000,000
									6,000,000 × 1 =	
									( ) :	1,568,000
									1,568,000 × 1 =	
									( ) : 3,000,000 × 1	3,000,000
									=	

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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 × 1 =	4,000,000
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		
				1.	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 × 1 =	2,900,000
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		

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								( )
				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

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								( )
				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	



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								( )
				가				( )
				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 × 1 = 3,300,000
								2,200,000 = 2,200,000
								( ) ( ) 2,900,000 × 1 = 2,900,000
				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 3,000,000 x 150 =
								-60,000 = -60,000
			2.		11,555	0	0	( ) 6,000 x 19 x 70 7,980,000 =
								-3,470,000 = -3,470,000
								-2,090,000 = -2,090,000
								( ) 5,000 x 19 x 22 2,090,000 =
								( ) 가 200,000 1,400,000 x 7 =
								가 -600,000 = -600,000
								1,800,000 1,800,000 x 1 =
								40,000 x 18 720,000 =
								-7,000 = -7,000
								3,000 x 18 324,000 x 2 x 3 =
								-2,000 -2,000 =
								45,000 1,080,000 x 24 =
								-23,000 = -23,000
								15,000 x 18 1,890,000 x 7 =
								57,000 57,000 =
								406,000 406,000 =
			2.		155	60	95	
			1.		155	0	0	
			1.		155	0	0	100,000 x 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 x 1 = 300,000

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

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									( )
				가					( )
				1.	620	0	0	0	150,000 × 2 = 300,000
									8,000 × 20 = 320,000
									× 2 =
		8.			0	0	0	0	
			1.		0	0	0	0	
				1.	0	0	0	0	-200,000 = -200,000
									10,000 × 20 = 200,000
									=
			2.		0	0	0	0	
				1.	0	0	0	0	-360,000 = -360,000
									30,000 × 12 = 360,000
									=
				2.	0	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	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	0	
				1.	1,600	0	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	0	

: 4 ( : )

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

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								( )	
				가				( )	
								$3,000 \times 20 \times 5$	300,000
								=	
								$-67,000 =$	-67,000
								$100,000 \times 4$	400,000
								=	
								$-400,000 =$	-400,000
								$260,000 =$	260,000
								$10,000 \times 5 =$	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
								$60,000 \times 20 =$	1,200,000
				2.	2,602	0	0		
				1.	2,602	0	0	$60,000$	900,000
								$\times 15 =$	
								$-10,000 =$	-10,000
								$-22,000 =$	-22,000
								$100,000 \times 10 =$	1,000,000
								$15,000 \times 50 =$	750,000
								$-16,000 =$	-16,000
				3.	500	0	0		
				1.	300	0	0	( ) $100,000 \times 3 =$	300,000
				2.	200	0	0	( ) $50,000 \times 4 =$	200,000
				4. ( )	2,500	0	0		
				1.	2,500	0	0	( ) $1,250,000 \times 2 =$	2,500,000
				5. ( )	200	0	0		

: 4 ( : )

									( )
				가					( )
			1.		200	0	0	( ) ( ) 2,500 × 80 =	200,000
			6.	가	(1,574)	0	0		
			1.		1,574	0	0	( ) 가 1,568,000 × 1 =	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		



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								( )
				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	( ) 70,000 1,820,000
								× 2 × 13 =
								1,000,000 = 1,000,000
								980,000 = 980,000
2.					1,710	0	0	( ) 10,000 1,330,000
								× 19 × 7 =
								-1,212,000 = -1,212,000
								20,000 × 10 × 6 = 1,200,000
								=
								( ) 10,000 150,000
								× 3 × 5 =
								242,000 = 242,000
4.					(2,900)	0	0	
1.					2,900	0	0	( ) 30,000 2,850,000
								× 5 × 19 =
								50,000 = 50,000
2.					0	0	0	( ) 10,000 × 5 × 1 = 50,000
								-50,000 = -50,000

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								(    )		
				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	(        )        20,000    × 12	1,200,000
									× 5        =	
				2.		3,500	0	0	(        )        70,000    × 10	3,500,000
						× 5        =				
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 =	-107,000
								( )	305,000
								× 2 =	610,000
								-178,000 =	-178,000
			2.		0	0	0	( )	200,000
								× 2 =	400,000
								-400,000 =	-400,000
			3.		9,233	0	0	( )	1,200,000
								400,000 × 3 =	1,200,000
								-529,000 =	-529,000
								( )	1,460,000
								730,000 × 2 =	1,460,000
								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 =	1,200,000
								-285,000 =	-285,000
			4.		945	0	0	( )	700,000
								700,000 × 1 =	700,000
								245,000	245,000
								=	245,000
								( )	400,000
								200,000 × 2 =	400,000
								-400,000 =	-400,000
								( )	150,000
								× 2 =	300,000
								-300,000 =	-300,000
			2.		7,000	0	0		
			1.		3,140	0	0	1,440,000 =	1,440,000
								50,000 × 34 =	1,700,000
			2.		3,660	0	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 × 2 = 200,000
	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 × 10 = 1,800,000
								( ) 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 × 1 = 800,000
								-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.PC		7,250	0	0	

: 4 ( : )

									( )
				가					( )
				1.	7,250	0	0	$\times 5 =$	1,000,000 5,000,000
								$\times 3 =$	750,000 2,250,000
				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 $\times 15 =$	675,000
				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	( ) $\times 4 =$	1,500,000 6,000,000
								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 $\times 1 =$	300,000
								-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 × 5 =	1,000,000
								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 × 3.06% × 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	( ) $\times 4 =$	1,298,000 5,192,000
								4,406,000 = 4,406,000
								1,298,000 $\times 3 =$ 3,894,000
							( ) $\times 2 =$	1,495,000 2,990,000
							( ) $\times 3 =$	1,298,000 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	