2018 _____

							( )
1.					17,964	19,231	-1,267	
	1.				12,111	12,111	0	
		1.			12,111	12,111	0	
			1.		12,111	12,111	0	
				1.	11,011	11,011	0	
				2.	1,100	1,100	0	
	2.				5,853	7,120	-1,267	
		1.			4,870	5,720	-850	
			1.		3,800	4,120	-320	
				1.	2,050	1,600	450	450,000 × 1 = 450,000
				2.	1,750	2,520	-770	(105,000 × 12 × 2 -770,000) - 2,520,000= -770,000
			2.		1,070	1,200	-130	
				1.	1,070	1,200	-130	(150,000 × 8 -130,000) - 1,200,000= -130,000
			3.		0	400	-400	
				1.	0	400	-400	(50,000 × 8 -400,000) - 400,000= -400,000
		2.			983	1,400	-417	
			1.		983	1,400	-417	
				1.	483	900	-417	(30,000 × 30 × 1 -417,000) - 900,000= -417,000
				2.	500	500	0	
2.	/				77,773	76,508	1,265	
	1.				10,061	10,108	-47	
		1.			10,061	10,108	-47	
			1.		9,813	10,108	-295	
				1.	9,813	10,108	-295	-295,000 × 1 = -295,000
			2.		248	0	248	
				1.	248	0	248	8,000 × 31 × 1 = 248,000
	2.				3,707	4,483	-776	
		1. [ ]			2,576	3,143	-567	

							( )	
			1.	600	650	-50		
				1.	0	50	-50	-50,000 × 1 = -50,000
				2.	400	400	0	
				3.	200	200	0	
			2.	176	493	-317		
				1.	176	493	-317	-200,000 × 1 = -200,000
								(1,4) -68,000 × 1 = -68,000
								-3,000 × 1 = -3,000
								-46,000 × 1 = -46,000
			3.	300	500	-200		
				1.	300	500	-200	-150,000 × 1 = -150,000
								-50,000 × 1 = -50,000
			4 [ ] ( )	1,500	1,500	0		
				1.	512	600	-88	-88,000 × 1 = -88,000
				2.	988	900	88	16,000 × 1 = 16,000
								72,000 × 1 = 72,000
		2.	1,131	1,340	-209		
			1.	636	740	-104		
				1.	636	740	-104	-66,000 × 1 = -66,000
								-38,000 × 1 = -38,000
			2.	495	600	-105		
				1.	495	600	-105	-105,000 × 1 = -105,000
	3.	50,886	49,236	1,650		
		1.	44,616	44,616	0		
			1.	44,616	44,616	0		
				1.	44,616	44,616	0	
		2.	6,270	4,620	1,650		
			1.	6,270	4,620	1,650		

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							( )	
				1.	6,270	4,620	1,650	1,650,000 × 1 = 1,650,000
	4.				13,119	12,681	438	
		1.			13,119	12,681	438	
			1.		3,840	3,841	-1	
				1.	3,840	3,841	-1	-1,000 × 1 = -1,000
			2.		0	0	0	
				1.	0	0	0	
			3.		8,280	8,840	-560	
				1.	8,280	8,840	-560	-560,000 × 1 = -560,000
			4.		300	0	300	
				1.	300	0	300	( ) 300,000 × 1 = 300,000
			5.		699	0	699	
				1.	699	0	699	233,000 × 3 = 699,000
3.					101,649	102,853	-1,204	
	1.				88,404	88,888	-484	
		1.			19,932	22,316	-2,384	
			1. ( )		0	826	-826	
				1.	0	826	-826	-826,000 = -826,000
			2.		1,736	3,750	-2,014	
				1.	1,736	3,750	-2,014	-50,000 = -50,000
								-4,000= -4,000
								-1,960,000= -1,960,000
			3.		2,040	2,040	0	
				1.	2,040	2,040	0	
			4.		1,700	1,700	0	
				1.	1,700	1,700	0	
			5. ( )		14,456	14,000	456	
				1.	12,456	12,000	456	(30,000 × 2 × 200 +456,000) - 12,000,000= 456,000

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								( )
				2	2,000	2,000	0	
		2			3,228	3,360	-132	
			1.		1,428	1,560	-132	
				1.	1,428	1,560	-132	(130,000 × 6 × 2 -132,000) - 1,560,000= -132,000
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
		3			2,884	2,884	0	
			1.		2,484	2,484	0	
				1.	2,316	2,084	232	232,000 × 1 = 232,000
				2.	168	400	-232	-232,000 × 1 = -232,000
			2.		400	400	0	
				1.	400	400	0	
		4.			17	17	0	
			1.		17	17	0	
				1.	17	17	0	
				2.	0	0	0	
		5.			3,500	4,500	-1,000	
			1.		3,500	4,500	-1,000	
				1.	2,000	3,000	-1,000	(1,500,000 × 1) - 2,500,000= -1,000,000
				2.	1,500	1,500	0	
		6.			58,843	55,811	3,032	
			1.		0	0	0	
				1.	0	0	0	
			2.		100	100	0	
				1.	100	100	0	
				2.	0	0	0	
			3.		346	327	19	
				1.	346	327	19	(430 × 4 × 190 +19,000) - 327,000= 19,000

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								( )	
			4.		222	400	-178		
				1.	222	400	-178	$(100,000 \times 4 -178,000) - 400,000=$	-178,000
			5.		417	611	-194		
				1.	417	611	-194	$((20,000 \times 10 +351,000) - 134,000) - 551,000=$	-134,000
								$(15,000 \times 4 -60,000) - 60,000=$	-60,000
			6.		220	400	-180		
				1.	220	400	-180	$(180,000 \times 1 -180,000 \times 2) =$	-180,000
			7.		400	560	-160		
				1.	400	560	-160	$(20,000 \times 28 -160,000) - 560,000=$	-160,000
			8.		250	250	0		
				1.	250	250	0		
			9.		12	30	-18		
				1.	12	30	-18	$(6,000 \times 5 -18,000) - 30,000=$	-18,000
			10.		600	600	0		
				1.	600	600	0		
			11.		708	708	0		
				1.	708	708	0		
			12.		292	292	0		
				1.	292	292	0		
			13.		305	400	-95		
				1.	305	400	-95	$(40,000 \times 10 -95,000) - 400,000=$	-95,000
			14.		2,131	2,180	-49		
				1.	2,131	2,180	-49	$((80,000 \times 4 \times 10 -1,020,800) - 49,000) - 2,180,000=$	-49,000
			15.		500	600	-100		
				1.	500	600	-100	$(300,000 \times 2 -100,000) - 600,000=$	-100,000
			16.		8,030	6,942	1,088		
				1.	4,992	3,739	1,253	$((35,000 \times 3 \times 20 +1,639,000) +1,253,000) - 3,739,000=$	1,253,000
				2.	3,038	3,203	-165	$((200,000 \times 5 +338,000) +500,000) - 1,338,000=$	500,000

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							( )	
							$(1,865,000 \times 1$ $-665,000) - 1,865,000 =$	-665,000
			17. 3		4,040	4,400	-360	
				1.	4,040	4,400	-360	$(400,000 \times 11 \ -360,000) -$ $4,400,000 =$ -360,000
			18.		3,099	1,120	1,979	
				1.	3,099	1,120	1,979	$3 \ ((700,000 \times 4 \ -1,680,000$ $) +1,979,000) - 1,120,000 =$ 1,979,000
			19.		6,360	8,712	-2,352	
				1.	2,500	2,500	0	
				2.	1,028	2,500	-1,472	$(25,000 \times 20 \times 5$ $-1,472,000) - 2,500,000 =$ -1,472,000
				3.	2,120	3,000	-880	$(300,000 \times 10 \ -880,000) -$ $3,000,000 =$ -880,000
				4.	712	712	0	
			20.		0	0	0	
				1.	0	0	0	
			21.		6,270	4,400	1,870	
				1.	1,360	2,100	-740	$(35,000 \times 3 \times 20 \ -740,000) -$ $2,100,000 =$ -740,000
				2.	4,910	2,300	2,610	$(200,000 \times 5 \ +1,210,000 \ ) -$ $1,000,000 =$ 1,210,000
								$(130,000 \times 10 \ +1,400,000$ $) - 1,300,000 =$ 1,400,000
			22.		21,951	20,389	1,562	
				1.	20,226	18,564	1,662	$((17,412,000$ $\times 1 \times 1 \ ) +1,412,000) - 17,412,000 =$ 1,412,000
								( ) $250,000 \times 1 \ =$ 250,000
				2.	1,725	1,825	-100	$4 \ ((152,000 \times 12 \ +1,000$ $) - 100,000) - 1,825,000 =$ -100,000
			23. ( )		2,390	2,390	0	
				1.	1,540	2,390	-850	( ) $-850,000 \times 1 \ =$ -850,000
				2.	850	0	850	( ) $425,000 \times 2 \ =$ 850,000
			24. ( )		200	0	200	
				1.	200	0	200	( ) $50,000 \times 4$ $=$ 200,000
	2.				13,245	13,965	-720	
		1.			10,598	10,815	-217	
			1.		3,776	3,776	0	

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								( )
				1.	3,776	3,776	0	
			2		683	600	83	
				1.	683	600	83	(100,000 × 6 +83,000) - 600,000= 　　83,000
			3.		0	300	-300	
				1.	0	300	-300	((30,000 × 10 × 2) - 600,000) - 300,000= 　-300,000
			4.		0	0	0	
				1.	0	0	0	
			5.		0	0	0	
				1.	0	0	0	
			6.		2,594	2,594	0	
				1.	2,594	2,594	0	
			7. 　　　(　)		545	545	0	
				1.	545	545	0	
			8 　　　　(　)		3,000	3,000	0	
				1.	0	0	0	
				2.	2,855	2,850	5	((250,000 × 10 +130,000) -6,000) - 2,630,000= 　-6,000 ((50,000 × 3 +70,000) +11,000) - 220,000= 　11,000
				3.	145	150	-5	(150,000 × 1 -5,000) - 150,000= 　-5,000
		2			2,647	3,150	-503	
			1.		2,647	3,150	-503	
				1.	2,647	3,150	-503	(3,000 × 45 × 2 -177,000) - 270,000= 　-177,000 (7,000 × 45 × 2 -326,000) - 630,000= 　-326,000
			2.		0	0	0	
				1.	0	0	0	
		3			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
4					52,394	53,506	-1,112	

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						( )
1.				47,659	48,765	-1,106	
	1.			22,438	22,443	-5	
		1.		22,438	22,443	-5	
			1.	0	700	-700	-700,000 × 1 = -700,000
			2	16,154	18,232	-2,078	-2,078,000 × 1 = -2,078,000
			3	5,294	2,516	2,778	2,778,000 × 1 = 2,778,000
			4	990	995	-5	-5,000 × 1 = -5,000
	2			25,221	26,322	-1,101	
		1.		25,221	26,322	-1,101	
			1.	5,825	6,100	-275	-300,000 × 1 = -300,000
							4 25,000 × 1 = 25,000
			2	5,890	6,500	-610	-610,000 × 1 = -610,000
			3	13,506	13,722	-216	284,000 × 1 = 284,000
							-500,000 × 1 = -500,000
2				4,735	4,741	-6	
	1.			4,735	4,741	-6	
		1.		4,341	4,341	0	
			1.	4,341	4,341	0	
		2		394	400	-6	
			1.	394	400	-6	-121,000 × 1 = -121,000
							115,000 × 1 = 115,000
5.				52,086	35,496	16,590	
	1.			7,290	8,095	-805	
		1.		7,290	8,095	-805	
			1.	2,400	3,000	-600	
			1.	2,400	3,000	-600	(3,000,000 × 1 -600,000) - 3,000,000= -600,000
			2	400	400	0	
			1.	400	400	0	

: 　　　　　　　3							(：)
							( )
			3		835	835	0	
				1.	835	835	0	
			4		295	1,200	-905	
				1.	295	1,200	-905	(20,000 × 20 × 3 -950,550) - 1,200,000= -950,000 ((20,000 × 12 × 4 +45,000) - 960,000) - 0= 45,000
			5.		1,860	1,860	0	
				1.	500	500	0	
				2.	1,360	1,360	0	
			6.		1,500	800	700	
				1.	1,500	800	700	(15,000 × 20 × 1 +700,000) - 300,000= 700,000
	2.				30	350	-320	
		1.			0	200	-200	
			1.		0	200	-200	
				1.	0	200	-200	-200,000 × 1 = -200,000
		2.			30	150	-120	
			1.		30	150	-120	
				1.	30	150	-120	-50,000 × 1 = -50,000 -20,000 × 1 = -20,000 -50,000 × 1 = -50,000
	3.				12,111	12,000	111	
		1.			12,111	12,000	111	
			1.		12,111	12,000	111	
				1.	11,311	11,200	111	111,000× 1 = 111,000
				2.	800	800	0	
	4.				19,982	11,210	8,772	
		1.			19,982	11,210	8,772	
			1.		19,822	11,050	8,772	
				1.	6,052	5,850	202	430,000 × 1 = 430,000

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							( )
							(200,000 × 3 -154,000) - 600,000=	-154,000
							(50,000 × 5 -74,000) - 250,000=	-74,000
			2	13,770	5,200	8,570	-430,000 × 1 =	-430,000
							pc 2 3,000,000 × 3 =	9,000,000
		2		160	160	0	
			1.	160	160	0	
	5.			12,673	3,841	8,832	
		1.		12,673	3,841	8,832	
			1.	12,673	3,841	8,832	
			1.	12,673	3,841	8,832	-168,000 × 1 =	-168,000
							5 3,000,000 × 3 =	9,000,000
6.				100,565	105,250	-4,685	
	1.			26,625	27,417	-792	
		1.		20,297	20,942	-645	
			1.	7,200	7,200	0	
			1.	7,200	7,200	0	(220,000 × 10 +100,000) - 2,200,000=	100,000
							(50,000 × 4 -100,000) - 200,000=	-100,000
			2	660	660	0	
			1.	660	660	0	
			3	12,437	13,082	-645	
			1.	3,550	3,540	10	(50,000 × 2 × 2 +210,000) - 200,000=	210,000
							-200,000 × 1 =	-200,000
			2	88	88	0	
			3	6,400	8,400	-2,000	(20,000 × 14 × 30 -2,000,000) - 8,400,000=	-2,000,000
			4.	2,399	1,054	1,345	-55,000 × 1 =	-55,000
							3 700,000 × 2 =	1,400,000
	2.			6,328	6,475	-147	
		1.		6,328	6,475	-147	

:				3				(:)
								( )
				1.	4,348	4,550	-202	(100,000 × 2) - 253,000=	-53,000

				1.	4,348	4,550	-202	(100,000 × 2) - 253,000= -53,000
								(200,000 × 1) - 202,000= -2,000
								-147,000 × 1 = -147,000
				2.	370	670	-300	-300,000 × 1 = -300,000
				3.	85	235	-150	((10,000 × 10 +135,000) - 150,000) - 235,000= -150,000
				4.	1,120	1,020	100	((20,000 × 25 +520,000)+100,000) - 1,020,000= 100,000
				5.	405	0	405	3 405,000 × 1 = 405,000
	2.				73,240	77,133	-3,893	
		1.			73,240	77,133	-3,893	
			1.		14,482	16,864	-2,382	
				1.	8,040	9,040	-1,000	-1,000,000 × 1 = -1,000,000
				2.	1,740	2,340	-600	-600,000 × 1 = -600,000
				3.	4,702	5,484	-782	-70,000 × 1 = -70,000
								-36,000 × 1 = -36,000
								-250,000 × 1 = -250,000
								-426,000 × 1 = -426,000
			2.		200	800	-600	
				1.	200	800	-600	-600,000 × 1 = -600,000
			3.		27,057	26,985	72	
				1.	27,057	26,985	72	-144,000 × 1 = -144,000
								-144,000 × 1 = -144,000
								360,000× 1 = 360,000
			4.		18,133	16,609	1,524	
				1.	800	800	0	
				2.	17,333	15,809	1,524	-1,705,000 × 1 = -1,705,000
								5,889,000 × 1 = 5,889,000
								-1,000,000 × 1 = -1,000,000
								-880,000 × 1 = -880,000

2018

								( )
								-780,000 × 1 = -780,000
			5.		575	575	0	
				1.	575	575	0	
			6.		7,715	9,200	-1,485	
				1.	7,400	8,300	-900	-900,000 × 1 = -900,000
				2.	315	900	-585 4	-585,000 × 1 = -585,000
			7.		5,078	6,100	-1,022	
				1.	4,700	5,500	-800	-800,000 × 1 = -800,000
				2.	378	600	-222 4	-222,000 × 1 = -222,000
	3.				700	700	0	
		1.			700	700	0	
			1.		700	700	0	
				1.	700	700	0	
					402,431	392,844	9,587	