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				가						
1.					109,946	128,678	-18,732			
	1.				109,946	128,678	-18,732			
		1.			109,946	128,678	-18,732			
			1.		109,946	128,678	-18,732			
				1.	109,946	0	0	( ) : 109,946,000 × 1	109,946,000	
								=		
2.					1,300	1,200	100			
	1.				1,300	1,200	100			
		1.			300	200	100			
			1.		300	200	100			
				1.	300	0	0	: 100,000 × 3 =	300,000	
		2.			1,000	1,000	0			
			1.		800	800	0			
				1.	800	0	0	: 400,000 × 2 =	800,000	
		2.			200	200	0			
				1.	200	0	0	: 200,000 × 1 =	200,000	
3.					500	14,566	-14,066			
	1.				500	14,566	-14,066			
		1.			500	14,566	-14,066			
			1.		500	14,566	-14,066			
				1.	500	0	0	: 500,000 × 1 =	500,000	
					111,746	144,444	-32,698			

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1.					4,900	11,220	-6,320	
	1.				0	7,320	-7,320	
		1.			0	7,320	-7,320	
	2.				4,900	3,900	1,000	
		1.			0	900	-900	
		2.			0	3,000	-3,000	
		3.			900	0	900	
			1.		900	0	0	
				1.	900	0	0	100,000 × 9 × 1 = 900,000
		4.			4,000	0	4,000	
			1.		1,000	0	0	
				1.	1,000	0	0	150,000 × 4 = 600,000
								100,000 × 4 = 400,000
			2.		3,000	0	0	
				1.	3,000	0	0	200,000 × 15 = 3,000,000
2.	/				5,308	7,091	-1,783	
	1.				4,321	4,875	-554	
		1.			0	45	-45	
		2.			0	4,236	-4,236	
		3.			0	134	-134	
		4.			0	460	-460	
		5.			595	0	595	
			1.		460	0	0	
				1.	460	0	0	40,000 × 4 × 1 = 160,000
								30,000 × 10 × 1 = 300,000
			2.		99	0	0	
				1.	99	0	0	30,000 × 2 × 1 = 60,000
								35,000 × 1 × 1 = 35,000

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								$1,000 \times 4 \times 1 = 4,000$
		3.			36	0	0	
			1.		36	0	0	$6,000 \times 6 \times 1 = 36,000$
	6.				3,726	0	3,726	
		1.			3,126	0	0	
			1.		3,126	0	0	$200,000 \times 12 = 2,400,000$
								$50,000 \times 2 = 100,000$
								$14,100 \times 4 \times 4 = 226,000$
								$200,000 \times 2 = 400,000$
		2.			600	0	0	
			1.		600	0	0	$600,000 \times 1 = 600,000$
	2.				987	766	221	
		1.			0	766	-766	
		2.			987	0	987	
			1.		987	0	0	
				1.	987	0	0	$987,000 \times 1 = 987,000$
	3.				0	1,450	-1,450	
		1.			0	150	-150	
		2.			0	1,300	-1,300	
3.					15,970	34,485	-18,515	
	1.				8,530	10,290	-1,760	
		1.			0	1,830	-1,830	
		2.			0	500	-500	
		3.	( , )		0	200	-200	
		4.			0	300	-300	
		5.	( , 가 )		0	3,400	-3,400	
		6.			0	1,000	-1,000	
		7.	( , )		0	450	-450	

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		8.			0	2,610	-2,610	
		9.			1,990	0	1,990	
			1.		1,040	0	0	
				1.	1,040	0	0	130,000 × 8 = 1,040,000
			2.		320	0	0	
				1.	320	0	0	4,000 × 40 × 2 = 320,000
			3.		600	0	0	
				1.	600	0	0	15,000 × 2 × 20 = 600,000
			4.		30	0	0	
				1.	30	0	0	5,000 × 6 = 30,000
		10.			1,200	0	1,200	
			1.		1,200	0	0	
				1.	1,200	0	0	20,000 × 10 × 1 = 200,000
								50,000 × 1 × 4 = 200,000
								50,000 × 2 × 1 = 100,000
								700,000 × 1 = 700,000
		11.			200	0	200	
			1.		200	0	0	
				1.	200	0	0	200,000 × 1 = 200,000
		12.			300	0	300	
			1.		300	0	0	
				1.	300	0	0	100,000 × 3 × 1 = 300,000
		13.			1,460	0	1,460	
			1.		1,460	0	0	
				1.	1,460	0	0	150,000 × 2 × 1 = 300,000
								400,000 × 1 = 400,000
								100,000 × 5 × 1 = 500,000
								100,000 × 1 × 1 = 100,000

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								80,000 × 2 = 160,000
		14.			1,400	0	1,400	
			1.		800	0	0	
				1.	800	0	0	( ) 50,000 × 6 × 1 = 300,000
								250,000 × 2 = 500,000
			2.		600	0	0	
				1.	600	0	0	600,000 × 1 = 600,000
		15.			900	0	900	
			1.		900	0	0	
				1.	400	0	0	100,000 × 4 = 400,000
				2.	500	0	0	( ) 500,000 × 1 = 500,000
		16.			80	0	80	
			1.		80	0	0	
				1.	80	0	0	80,000 × 1 = 80,000
		17.			1,000	0	1,000	
			1.		1,000	0	0	
				1.	1,000	0	0	100,000 × 10 = 1,000,000
		2.			7,440	24,195	-16,755	
			1.		0	5,000	-5,000	
			2.		0	13,215	-13,215	
			3.		0	5,280	-5,280	
			4.		0	700	-700	
			5.		2,440	0	2,440	
				1.	500	0	0	
					1.	500	0	250,000 × 2 × 1 = 500,000
				2.	100	0	0	
					1.	100	0	100,000 × 1 = 100,000
				3.	1,600	0	0	

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			1.		1,600	0	0	160,000 × 10 = 1,600,000
		4.			240	0	0	
			1.		240	0	0	40,000 × 6 = 240,000
		6.			3,340	0	3,340	
			1.		3,340	0	0	
				1.	3,340	0	0	70,000 × 6 × 2 = 840,000
								15,000 × 6 × 6 = 540,000
								800,000 × 2 = 1,600,000
								10,000 × 6 × 6 = 360,000
		7.			1,260	0	1,260	
			1.		300	0	0	
				1.	300	0	0	10,000 × 6 × 5 = 300,000
			2.		960	0	0	
				1.	960	0	0	10,000 × 6 × 4 = 240,000
								10,000 × 6 × 4 = 240,000
								80,000 × 6 × 1 = 480,000
		8.			400	0	400	
			1.		400	0	0	
				1.	200	0	0	200,000 × 1 × 1 = 200,000
				2.	200	0	0	100,000 × 1 × 1 = 100,000
								100,000 × 1 = 100,000
4.					12,420	16,020	-3,600	
	1.				10,320	13,920	-3,600	
		1.			0	13,920	-13,920	
		2.			10,320	0	10,320	
			1.		8,400	0	0	
				1.	8,400	0	0	30,000 × 70 × 4 = 8,400,000
			2.		1,920	0	0	

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				1.	1,920	0	0	30,000 × 32 × 1 × 2 = 1,920,000
			2.		2,100	2,100	0	
			1.		0	2,100	-2,100	
			2.		2,100	0	2,100	
			1.		2,100	0	0	
				1.	300	0	0	100,000 × 3 × 1 = 300,000
				2.	1,800	0	0	18,000 × 100 × 1 = 1,800,000
5.					10,576	11,360	-784	
			1.		4,180	3,180	1,000	
			1.		0	3,180	-3,180	
			2.		4,180	0	4,180	
			1.		2,980	0	0	
				1.	500	0	0	40,000 × 5 = 200,000
								150,000 × 2 = 300,000
				2.	2,480	0	0	20,000 × 30 × 1 = 600,000
								8,000 × 50 × 1 = 400,000
								50,000 × 12 × 1 = 600,000
								50,000 × 2 = 100,000
								20,000 × 14 = 280,000
								100,000 × 3 = 300,000
								100,000 × 2 = 200,000
			2.		100	0	0	
				1.	100	0	0	20,000 × 5 × 1 = 100,000
			3.		200	0	0	
				1.	200	0	0	40,000 × 5 × 1 = 200,000
			4.		900	0	0	
				1.	900	0	0	30,000 × 10 × 1 = 300,000
								= 60,000 × 10 × 1 = 600,000

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2.					2,036	0	2,036				
	1.				2,036	0	2,036				
		1.			300	0	0				
			1.		300	0	0	60,000 × 5 =	300,000		
		2.			668	0	0				
			1.		468	0	0	234,000 × 1 × 2 =	468,000		
			2.		200	0	0	50,000 × 4 =	200,000		
		3.			468	0	0				
			1.		468	0	0	234,000 × 1 × 2 =	468,000		
		4.			600	0	0				
			1.		600	0	0	300,000 × 2 =	600,000		
	3.				4,360	5,180	-820				
	1.				0	200	-200				
		2.			0	4,980	-4,980				
		3.			200	0	200				
			1.			200	0	0			
				1.		200	0	0	100,000 × 2 =	200,000	
		4.			4,160	0	4,160				
			1.			4,160	0	0			
				1.		500	0	0	100,000 × 1 × 5 =	500,000	
				2.			3,660	0	0	100,000 × 1 × 10 =	1,000,000
										40,000 × 4 =	160,000
										1,100,000 × 1 =	1,100,000
										100,000 × 5 =	500,000
							900,000	900,000			
								× 1 =			
	4.				0	3,000	-3,000				
	1.				0	3,000	-3,000				
	6.				61,333	61,853	-520				



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1.					0	17,140	-17,140	
	1.				0	17,140	-17,140	
2.					19,030	0	19,030	
	1.				19,030	0	19,030	
		1.			7,200	0	0	
			1.		7,200	0	0	40,000 × 20 × 9 = 7,200,000
		2.			4,140	0	0	
			1.		2,640	0	0	230,000 × 3 = 690,000
								50,000 × 4 = 200,000
								350,000 × 5 = 1,750,000
			2.		1,500	0	0	125,000 × 12 = 1,500,000
		3.			7,690	0	0	
			1.		1,360	0	0	250,000 × 2 = 500,000
								100,000 × 1 = 100,000
								30,000 × 12 = 360,000
								200,000 × 2 = 400,000
			2.		210	0	0	210,000 × 1 = 210,000
			3.		5,760	0	0	40,000 × 36 × 4 = 5,760,000
			4.		360	0	0	120,000 × 3 = 360,000
3.					42,203	43,353	-1,150	
	1.				0	43,353	-43,353	
	2.				42,203	0	42,203	
		1.			19,153	0	0	
			1.		190	0	0	3,000 × 30 = 90,000
								50,000 × 2 = 100,000
			2.		9,000	0	0	750,000 × 12 = 9,000,000
			3.		9,963	0	0	170,000 × 12 = 2,040,000
								470,250 × 12 = 5,643,000

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								190,000 × 12 = 2,280,000
			2.		1,200	0	0	
				1.	1,200	0	0	, 가 200,000 × 3 = 600,000
								300,000 × 2 = 600,000
			3.		14,700	0	0	
				1.	10,500	0	0	100,000 × 20 = 2,000,000
								500,000 × 5 = 2,500,000
								3,000,000 × 2 × 1 = 6,000,000
				2.	4,200	0	0	350,000 × 12 = 4,200,000
			4.		5,750	0	0	
				1.	5,750	0	0	50,000 × 115 = 5,750,000
			5.		1,400	0	0	
				1.	1,400	0	0	1,400 × 1,000L= 1,400,000
		4.			0	1,160	-1,160	
			1.		0	1,160	-1,160	
		5.			100	0	100	
			1.		100	0	100	
				1.	100	0	0	
				1.	100	0	0	100,000 × 1 = 100,000
		6.			0	200	-200	
			1.		0	200	-200	
		7.			1,239	2,415	-1,176	
			1.		1,239	2,415	-1,176	
				1.	0	2,415	-2,415	
				2.	1,239	0	1,239	
				1.	1,239	0	0	
				1.	1,239	0	0	1,239,000 × 1 = 1,239,000
					111,746	144,444	-32,698	