

: 4

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| | | | | | | | | | () | |
|----|--|--|--|---|---------|---------|---------|---------------|-------------------------|-------------|
| | | | | 가 | | | | | | |
| 1. | | | | | 128,856 | 209,753 | -80,897 | | | |
| 1. | | | | | 128,856 | 209,753 | -80,897 | | | |
| 1. | | | | | 128,856 | 209,753 | -80,897 | | | |
| 1. | | | | | 128,856 | 209,753 | -80,897 | | | |
| 1. | | | | | 115,471 | 0 | 0 | = | () : 128,678,000 × 1 | 128,678,000 |
| | | | | | | | | = | () : (116,691,000 × 1 | -11,987,000 |
| | | | | | | | | = |) - 128,678,000 | |
| | | | | | | | | = | () : (96,102,000 × 1) | -20,589,000 |
| | | | | | | | | = | - 116,691,000 | |
| | | | | | | | | = | () : 19,369,000 × 1 | 19,369,000 |
| 2. | | | | | 13,385 | 0 | 0 | () | : 2,450,000 × 1 | 2,450,000 |
| | | | | | | | | = | | |
| | | | | | | | | () | : (7,000,000 × 1 | 4,550,000 |
| | | | | | | | |) - 2,450,000 | = | |
| | | | | | | | | () | : | 1,100,000 |
| | | | | | | | | 1,100,000 × 1 | = | |
| | | | | | | | | () | : 144,000 × 1 | 144,000 |
| | | | | | | | | = | | |
| | | | | | | | | () | : 52,000 × 1 | 52,000 |
| | | | | | | | | = | | |
| | | | | | | | | | : 48,000 × 1 | 48,000 |
| | | | | | | | | | : 51,200 × 1 | 52,000 |
| | | | | | | | | () | : 2,000,000 × 1 | 2,000,000 |
| | | | | | | | | = | | |
| | | | | | | | | () | : 1,489,000 × 1 | 1,489,000 |
| | | | | | | | | = | | |
| | | | | | | | | () ICT | : 1,500,000 × 1 | 1,500,000 |
| | | | | | | | | = | | |
| 2. | | | | | 7,612 | 2,007 | 5,605 | | | |
| 1. | | | | | 7,000 | 0 | 7,000 | | | |
| 1. | | | | | 7,000 | 0 | 7,000 | | | |
| 1. | | | | | 0 | 0 | 0 | | | |
| 2. | | | | | 7,000 | 0 | 7,000 | | | |
| 1. | | | | | 7,000 | 0 | 0 | | : 875,000 × 8 × 1 | 7,000,000 |
| 2. | | | | | 612 | 2,007 | -1,395 | | | |
| 1. | | | | | 171 | 0 | 171 | | | |
| 1. | | | | | 171 | 0 | 171 | | | |
| 1. | | | | | 171 | 0 | 0 | | : 100,000 × 2 | 200,000 |

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| | | | | 가 | | | | | |
| | | | | | | | | : -29,000 × 1 = | -29,000 |
| | | | 2. | | 441 | 2,007 | -1,566 | | |
| | | | 1. | | 326 | 800 | -474 | | |
| | | | 1. | | 326 | 0 | 0 | : 400,000 × 2 = | 800,000 |
| | | | | | | | | : -474,000 × 1 = | -474,000 |
| | | | 2. | | 115 | 1,207 | -1,092 | | |
| | | | 1. | | 115 | 0 | 0 | : 200,000 × 1 = | 200,000 |
| | | | | | | | | : -168,000 × 1 = | -168,000 |
| | | | | | | | | : 34,000 × 1 = | 34,000 |
| | | | | | | | | : 49,000 × 1 = | 49,000 |
| | | | 3. | | 21,222 | 15,549 | 5,673 | | |
| | | | 1. | | 21,222 | 15,549 | 5,673 | | |
| | | | 1. | | 21,222 | 15,549 | 5,673 | | |
| | | | 1. | | 21,222 | 15,549 | 5,673 | | |
| | | | 1. | | 21,222 | 0 | 0 | : 14,566,000 × 1 = | 14,566,000 |
| | | | | | | | | : 6,657,000 × 1 = | 6,657,000 |
| | | | | | | | | : -1,000 = | -1,000 |
| | | | | | 157,690 | 227,309 | -69,619 | | |

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| | | | | | | | | () |
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| | | | | 가 | | | | () |
| 1. | | | | | 13,972 | 8,060 | 5,912 | |
| 1. | | | | | 6,100 | 7,260 | -1,160 | |
| | 1. | | | | 6,100 | 7,260 | -1,160 | |
| | | 1. | | | 6,100 | 0 | 0 | |
| | | | 1. | | 6,100 | 0 | 0 | () 85,000 × 1 × 12 = 1,020,000 |
| | | | | | | | | () -170,000 × 1 = -170,000 |
| | | | | | | | | () 70,000 × 1 × 12 = 840,000 |
| | | | | | | | | () -140,000 × 1 = -140,000 |
| | | | | | | | | () 65,000 × 7 × 12 = 5,460,000 |
| | | | | | | | | () -910,000 × 1 = -910,000 |
| 2. | | | | | 7,872 | 800 | 7,072 | |
| | 1. | | | | 900 | 800 | 100 | |
| | | 1. | | | 900 | 0 | 0 | |
| | | | 1. | | 900 | 0 | 0 | 100,000 × 9 = 900,000 |
| | 2. | | | | 6,972 | 0 | 6,972 | |
| | | 1. | | | 3,000 | 0 | 0 | |
| | | | 1. | | 3,000 | 0 | 0 | 200,000 × 15 = 3,000,000 |
| | | 2. | | | 3,972 | 0 | 0 | |
| | | | 1. | | 3,972 | 0 | 0 | 3 -28,000 × 1 = -28,000 |
| | | | | | | | | 3 1,000,000 × 4 = 4,000,000 |
| 2. | / | | | | 12,969 | 5,352 | 7,617 | |
| | 1. | | | | 0 | 0 | 0 | |
| | | 1. | | | 0 | 0 | 0 | |
| | 2. | | | | 3,870 | 4,092 | -222 | |
| | | 1. | | | 40 | 155 | -115 | |
| | | | 1. | | 40 | 0 | 0 | |
| | | | | 1. | 40 | 0 | 0 | -5,000 × 1 = -5,000 |
| | | | | | | | | 4,980 × 9 = 45,000 |

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| | | | | 가 | | | | () |
| | | 2. | | | 3,367 | 3,392 | -25 | |
| | | | 1. | | 2,407 | 0 | 0 | |
| | | | | 1. | 2,407 | 0 | 0 | -424,000 × 1 = -424,000 |
| | | | | | | | | 100,000 × 1 = 100,000 |
| | | | | | | | | 180,000 × 12 = 2,160,000 |
| | | | | | | | | -50,000 × 2 = -100,000 |
| | | | | | | | | 50,000 × 2 = 100,000 |
| | | | | | | | | -55,000 × 1 = -55,000 |
| | | | | | | | | 14,100 × 4 × 4 = 226,000 |
| | | | | | | | | 200,000 × 2 = 400,000 |
| | | | 2. | | 550 | 0 | 0 | |
| | | | | 1. | 550 | 0 | 0 | -50,000 × 1 = -50,000 |
| | | | | | | | | 600,000 × 1 = 600,000 |
| | | | 3. | | 410 | 0 | 0 | |
| | | | | 1. | 410 | 0 | 0 | -340,000 × 1 = -340,000 |
| | | | | | | | | 150,000 × 5 = 750,000 |
| | | 3. | | | 76 | 45 | 31 | |
| | | | 1. | | 76 | 0 | 0 | |
| | | | | 1. | 76 | 0 | 0 | -19,000 × 1 = -19,000 |
| | | | | | | | | 30,000 × 3 = 90,000 |
| | | | | | | | | -35,000 × 1 = -35,000 |
| | | | | | | | | 35,000 × 1 = 35,000 |
| | | | | | | | | -4,000 × 1 = -4,000 |
| | | | | | | | | 1,000 × 9 = 9,000 |
| | | 4. | | | 387 | 500 | -113 | |
| | | | 1. | | 387 | 0 | 0 | |
| | | | | 1. | 387 | 0 | 0 | -71,000 × 1 = -71,000 |
| | | | | | | | | 40,000 × 4 = 160,000 |

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| | | | | | | | | () |
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| | | | | 가 | | | | () |
| | | | | | | | | -2,000 × 1 = -2,000 |
| | | | | | | | | 30,000 × 10 = 300,000 |
| 3. | | | | | 7,766 | 0 | 7,766 | |
| | 1. | | | | 766 | 0 | 766 | |
| | | 1. | | | 766 | 0 | 0 | |
| | | | 1. | | 766 | 0 | 0 | 766,000 × 1 = 766,000 |
| | 2. | | | | 7,000 | 0 | 7,000 | |
| | | 1. | | | 7,000 | 0 | 0 | |
| | | | 1. | | 7,000 | 0 | 0 | 7,000,000 × 1 = 7,000,000 |
| 4. | | | | | 1,333 | 1,260 | 73 | |
| | 1. | | | | 33 | 300 | -267 | |
| | | 1. | | | 33 | 0 | 0 | |
| | | | 1. | | 33 | 0 | 0 | 15,000 × 10 = 150,000 |
| | | | | | | | | -117,000 × 1 = -117,000 |
| | 2. | | | | 1,300 | 960 | 340 | |
| | | 1. | | | 1,300 | 0 | 0 | |
| | | | 1. | | 1,300 | 0 | 0 | 130,000 × 10 1,300,000 |
| 3. | | | | | 23,894 | 27,067 | -3,173 | |
| | 1. | | | | 8,078 | 12,171 | -4,093 | |
| | | 1. | | | 1,541 | 1,400 | 141 | |
| | | | 1. | | 1,169 | 0 | 0 | |
| | | | | 1. | 1,169 | 0 | 0 | 150,000 × 1 = 150,000 |
| | | | | | | | | -21,000 × 1 = -21,000 |
| | | | | | | | | 130,000 × 8 = 1,040,000 |
| | 2. | | | | 372 | 0 | 0 | |
| | | | 1. | | 372 | 0 | 0 | -400,000 × 1 = -400,000 |
| | | | | | | | | -18,000 × 1 = -18,000 |
| | | | | | | | | 790,000 × 1 = 790,000 |

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| | | | | | | | | () |
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| | | | | 가 | | | | () |
| | | 2. | | | 975 | 500 | 475 | |
| | | | 1. | | 975 | 0 | 0 | |
| | | | | 1. | 975 | 0 | 0 | -20,000 × 5 = -100,000 |
| | | | | | | | | -11,000 × 1 = -11,000 |
| | | | | | | | | 20,000 × 10 = 200,000 |
| | | | | | | | | 51,000 × 1 = 51,000 |
| | | | | | | | | -65,000 × 1 = -65,000 |
| | | | | | | | | 50,000 × 4 = 200,000 |
| | | | | | | | | -50,000 × 2 = -100,000 |
| | | | | | | | | 50,000 × 2 = 100,000 |
| | | | | | | | | -300,000 × 1 = -300,000 |
| | | | | | | | | 20,000 × 50 = 1,000,000 |
| | | 3. | (,) | | 200 | 651 | -451 | |
| | | | 1. | | 200 | 0 | 0 | |
| | | | | 1. | 200 | 0 | 0 | 200,000 × 1 = 200,000 |
| | | 4. | | | 289 | 200 | 89 | |
| | | | 1. | | 289 | 0 | 0 | |
| | | | | 1. | 289 | 0 | 0 | -11,000 × 1 = -11,000 |
| | | | | | | | | 300,000 × 1 = 300,000 |
| | | 5. | (, 가) | | 2,401 | 2,950 | -549 | |
| | | | 1. | | 1,259 | 0 | 0 | |
| | | | | 1. | 1,100 | 0 | 0 | -75,000 × 1 = -75,000 |
| | | | | | | | | -50,000 × 5 = -250,000 |
| | | | | | | | | 400,000 × 1 = 400,000 |
| | | | | | | | | -60,000 × 3 = -180,000 |
| | | | | | | | | -92,000 × 1 = -92,000 |
| | | | | | | | | 100,000 × 10 = 1,000,000 |
| | | | | | | | | -3,000 × 1 = -3,000 |

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| | | | | 가 | | | | () |
| | | | | | | | | 100,000 × 3 = 300,000 |
| | | | 2. | | 159 | 0 | 0 | -140,000 × 1 = -140,000 |
| | | | | | | | | -1,000 × 1 = -1,000 |
| | | | | | | | | 150,000 × 2 = 300,000 |
| | | 2. | | | 159 | 0 | 0 | |
| | | | 1. | | 159 | 0 | 0 | -241,000 × 1 = -241,000 |
| | | | | | | | | 80,000 × 5 = 400,000 |
| | | 3. | | | 983 | 0 | 0 | |
| | | | 1. | | 983 | 0 | 0 | -17,000 × 1 = -17,000 |
| | | | | | | | | 100,000 × 10 = 1,000,000 |
| | | 6. | | | 547 | 1,500 | -953 | |
| | | | 1. | | 547 | 0 | 0 | |
| | | | | 1. | 547 | 0 | 0 | () 2 -500,000 × 1 = -500,000 |
| | | | | | | | | () 2 100,000 × 5 = 500,000 |
| | | | | | | | | -5,000 × 1 = -5,000 |
| | | | | | | | | 250,000 × 2 = 500,000 |
| | | | | | | | | 52,000 × 1 = 52,000 |
| | | 7. | (,) | | 1,825 | 900 | 925 | |
| | | | 1. | | 1,825 | 0 | 0 | |
| | | | | 1. | 1,825 | 0 | 0 | -50,000 × 2 = -100,000 |
| | | | | | | | | -14,000 × 1 = -14,000 |
| | | | | | | | | 90,000 × 5 = 450,000 |
| | | | | | | | | () 743,000 × 1 = 743,000 |
| | | | | | | | | () 746,000 × 1 = 746,000 |
| | | 8. | (, 2) | | 0 | 100 | -100 | |
| | | 9. | | | 300 | 2,220 | -1,920 | |
| | | | 1. | | 300 | 0 | 0 | |
| | | | | 1. | 300 | 0 | 0 | 30,000 × 2 × 26 = 1,560,000 |

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| | | | | | | | | () |
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| | | | | 가 | | | | () |
| | | | | | | | | -30,000 × 42 = -1,260,000 |
| | | | 2. | | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | -50,000 × 1 = -50,000 |
| | | | | | | | | 5,000 × 10 = 50,000 |
| | | | 3. | | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | 30,000 × 24 = 720,000 |
| | | | | | | | | -780,000 × 1 = -780,000 |
| | | | | | | | | 30,000 × 2 = 60,000 |
| | | | | 2. | 0 | 0 | 0 | -300,000 × 1 = -300,000 |
| | | | | | | | | 56,000 × 5 = 280,000 |
| | | | | | | | | 20,000 × 1 = 20,000 |
| | | | 10. | | 0 | 750 | -750 | |
| | | | 11. | (, 가) | 0 | 1,000 | -1,000 | |
| | | 2. | | | 15,816 | 14,896 | 920 | |
| | | | 1. | | 4,094 | 3,900 | 194 | |
| | | | | 1. | 0 | 0 | 0 | |
| | | | | | 0 | 0 | 0 | -20,000 × 10 = -200,000 |
| | | | | | | | | 20,000 × 10 = 200,000 |
| | | | 2. | | 291 | 0 | 0 | |
| | | | | 1. | 291 | 0 | 0 | -9,000 × 1 = -9,000 |
| | | | | | | | | -10,000 × 10 = -100,000 |
| | | | | | | | | 40,000 × 10 = 400,000 |
| | | | 3. | | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | -500,000 × 1 = -500,000 |
| | | | | | | | | 50,000 × 10 = 500,000 |
| | | | 4. | | 600 | 0 | 0 | |
| | | | | 1. | 600 | 0 | 0 | 60,000 × 10 = 600,000 |
| | | | 5. | | 531 | 0 | 0 | |

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| | | | | 가 | | | | |
| | | | | 1. | 531 | 0 | 0 | -69,000 × 1 = -69,000 |
| | | | | | | | | 60,000 × 10 = 600,000 |
| | | | 6. | | 1,570 | 0 | 0 | |
| | | | | 1. | 1,570 | 0 | 0 | 170,000 × 1 = 170,000 |
| | | | | | | | | 140,000 × 10 = 1,400,000 |
| | | | 7. | | 409 | 0 | 0 | |
| | | | | 1. | 409 | 0 | 0 | 9,000 × 1 = 9,000 |
| | | | | | | | | 80,000 × 5 = 400,000 |
| | | | 8. | | 500 | 0 | 0 | |
| | | | | 1. | 500 | 0 | 0 | 250,000 × 2 = 500,000 |
| | | | 9. | | 193 | 0 | 0 | |
| | | | | 1. | 193 | 0 | 0 | -7,000 × 1 = -7,000 |
| | | | | | | | | -200,000 × 1 = -200,000 |
| | | | | | | | | 400,000 × 1 = 400,000 |
| | | | 2. | | 6,577 | 5,100 | 1,477 | |
| | | | | 1. | 6,577 | 0 | 0 | |
| | | | | 1. | 175 | 0 | 0 | -660,000 × 1 = -660,000 |
| | | | | | | | | -5,000 × 1 = -5,000 |
| | | | | | | | | 10,000 × 3 × 7 × 4 = 840,000 |
| | | | | 2. | 6,402 | 0 | 0 | -1,350,000 × 1 = -1,350,000 |
| | | | | | | | | -7,000 × 1 = -7,000 |
| | | | | | | | | 50,000 × 15 × 4 = 3,000,000 |
| | | | | | | | | -2,000,000 × 1 = -2,000,000 |
| | | | | | | | | 15,000 × 15 × 15 = 3,375,000 |
| | | | | | | | | -1,000,000 × 1 = -1,000,000 |
| | | | | | | | | -20,000 × 1 = -20,000 |
| | | | | | | | | 1,800,000 × 2 = 3,600,000 |
| | | | | | | | | -1,590,000 × 1 = -1,590,000 |

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| | | | | 가 | | | | () |
| | | | | | | | | -6,000 × 1 = -6,000 |
| | | | | | | | | 8,000 × 15 × 20 = 2,400,000 |
| | | | 3. | | 0 | 1,000 | -1,000 | |
| | | | 4. | | 4,645 | 2,486 | 2,159 | |
| | | | 1. | | 1,667 | 0 | 0 | |
| | | | 1. | | 1,236 | 0 | 0 | () 100,000 200,000 × 2 = |
| | | | | | | | | 26,000 × 1 = 26,000 |
| | | | | | | | | () 150,000 × 2 = 300,000 |
| | | | | | | | | () 100,000 600,000 × 6 = |
| | | | | | | | | -30,000 × 1 = -30,000 |
| | | | | | | | | () 144,000 × 1 = 144,000 |
| | | | | | | | | -4,000 × 1 = -4,000 |
| | | | 2. | | 431 | 0 | 0 | -9,000 × 1 = -9,000 |
| | | | | | | | | -160,000 × 1 = -160,000 |
| | | | | | | | | 6,000 × 10 × 10 = 600,000 |
| | | | 2. | | 1,280 | 0 | 0 | |
| | | | 1. | | 1,200 | 0 | 0 | -3,400,000 × 1 = -3,400,000 |
| | | | | | | | | 520,000 × 1 = 520,000 |
| | | | | | | | | 30,000 × 136 = 4,080,000 |
| | | | 2. | | 80 | 0 | 0 | -200,000 × 1 = -200,000 |
| | | | | | | | | 10,000 × 10 × 2 = 200,000 |
| | | | | | | | | -320,000 × 1 = -320,000 |
| | | | | | | | | 200,000 × 2 = 400,000 |
| | | | 3. | | 1,198 | 0 | 0 | |
| | | | 1. | | 1,198 | 0 | 0 | -16,000 × 1 = -16,000 |
| | | | | | | | | 7,000 × 5 × 8 = 280,000 |
| | | | | | | | | 10,000 × 4 × 8 = 320,000 |
| | | | | | | | | -12,000 × 1 = -12,000 |

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| | | | | 가 | | | | () |
| | | | | | | | | 120,000 × 5 × 1 = 600,000 |
| | | | | | | | | 26,000 × 1 = 26,000 |
| | | | 4. | | 500 | 0 | 0 | |
| | | | | 1. | 500 | 0 | 0 | 250,000 × 2 = 500,000 |
| | | | 5. | | 500 | 2,410 | -1,910 | |
| | | | | 1. | 500 | 0 | 0 | |
| | | | | | | | | |
| | | | | 1. | 300 | 0 | 0 | -30,000 × 10 = -300,000 |
| | | | | | | | | 600,000 × 1 = 600,000 |
| | | | | 2. | 200 | 0 | 0 | 100,000 × 1 = 100,000 |
| | | | | | | | | () 52,000 × 1 = 52,000 |
| | | | | | | | | 48,000 × 1 = 48,000 |
| 4. | | | | | 17,353 | 23,190 | -5,837 | |
| | | | 1. | | 15,090 | 17,310 | -2,220 | |
| | | | | 1. | 15,090 | 17,310 | -2,220 | |
| | | | | 1. | 12,450 | 0 | 0 | |
| | | | | | | | | |
| | | | | 1. | 12,450 | 0 | 0 | 30,000 × 102 × 4 = 12,240,000 |
| | | | | | | | | -30,000 × 157 = -4,710,000 |
| | | | | | | | | -2,080,000 × 1 = -2,080,000 |
| | | | | | | | | () 490,000 × 5 = 2,450,000 |
| | | | | | | | | () 30,000 × 152 -10,000 = 4,550,000 |
| | | | | 2. | 1,680 | 0 | 0 | |
| | | | | | | | | |
| | | | | 1. | 1,680 | 0 | 0 | 30,000 × 28 × 1 × 2 = 1,680,000 |
| | | | | 3. | 960 | 0 | 0 | |
| | | | | | | | | |
| | | | | 1. | 960 | 0 | 0 | 30,000 × 32 = 960,000 |
| | | | | 2. | 0 | 0 | 0 | 875,000 × 8 × 1 = 7,000,000 |
| | | | | | | | | -875,000 × 8 × 1 = -7,000,000 |
| | | | 2. | | 2,263 | 5,880 | -3,617 | |
| | | | | 1. | 2,263 | 5,880 | -3,617 | |

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| | | | | 가 | | | | () |
| | | | 1. | | 2,263 | 0 | 0 | |
| | | | 1. | | 94 | 0 | 0 | -106,000 × 1 = -106,000 |
| | | | | | | | | -50,000 × 2 = -100,000 |
| | | | | | | | | 100,000 × 3 = 300,000 |
| | | | 2. | | 2,169 | 0 | 0 | -631,000 × 1 = -631,000 |
| | | | | | | | | 10,000 × 100 = 1,000,000 |
| | | | | | | | | 12,000 × 150 = 1,800,000 |
| 5. | | | | | 28,565 | 92,897 | -64,332 | |
| | 1. | | | | 2,586 | 1,740 | 846 | |
| | | 1. | | | 2,586 | 1,740 | 846 | |
| | | | 1. | | 2,586 | 0 | 0 | |
| | | | 1. | | 431 | 0 | 0 | -50,000 × 2 = -100,000 |
| | | | | | | | | -170,000 × 1 = -170,000 |
| | | | | | | | | 40,000 × 10 = 400,000 |
| | | | | | | | | 1,000 × 1 = 1,000 |
| | | | | | | | | 150,000 × 2 = 300,000 |
| | | | 2. | | 2,155 | 0 | 0 | 20,000 × 14 = 280,000 |
| | | | | | | | | 1,000,000 × 1 = 1,000,000 |
| | | | | | | | | -25,000 × 1 = -25,000 |
| | | | | | | | | 500,000 × 1 = 500,000 |
| | | | | | | | | -20,000 × 10 = -200,000 |
| | | | | | | | | 100,000 × 5 = 500,000 |
| | | | | | | | | -20,000 × 5 = -100,000 |
| | | | | | | | | 100,000 × 2 = 200,000 |
| | 2. | | | | 2,000 | 0 | 2,000 | |
| | | 1. | | | 2,000 | 0 | 2,000 | |
| | | | 1. | | 2,000 | 0 | 0 | |
| | | | 1. | | 2,000 | 0 | 0 | () 120,000 × 5 = 600,000 |

: 4 (:)

| | | | | | | | | () |
|--|--|--|----|---|-------|--------|---------|------------------------------|
| | | | | 가 | | | | () |
| | | | | | | | | () 7,000 × 30 × 3 = 630,000 |
| | | | | | | | | () 200,000 × 2 = 400,000 |
| | | | | | | | | () 170,000 × 1 = 170,000 |
| | | | | | | | | () 200,000 × 1 = 200,000 |
| | | | 3. | | 5,929 | 19,426 | -13,497 | |
| | | | 1. | | 0 | 600 | -600 | |
| | | | 1. | | 0 | 0 | 0 | |
| | | | 1. | | 0 | 0 | 0 | 100,000 × 2 = 200,000 |
| | | | | | | | | 100,000 × 2 = 200,000 |
| | | | | | | | | -400,000 × 1 = -400,000 |
| | | | 2. | | 5,929 | 18,826 | -12,897 | |
| | | | 1. | | 4,429 | 0 | 0 | |
| | | | 1. | | 785 | 0 | 0 | -15,000 × 1 = -15,000 |
| | | | | | | | | 100,000 × 3 = 300,000 |
| | | | | | | | | 100,000 × 5 = 500,000 |
| | | | 2. | | 3,644 | 0 | 0 | -20,000 × 1 = -20,000 |
| | | | | | | | | 100,000 × 10 = 1,000,000 |
| | | | | | | | | -40,000 × 4 = -160,000 |
| | | | | | | | | 29,000 × 1 = 29,000 |
| | | | | | | | | 40,000 × 4 = 160,000 |
| | | | | | | | | -91,000 × 1 = -91,000 |
| | | | | | | | | 1,100,000 × 1 = 1,100,000 |
| | | | | | | | | -45,000 × 1 = -45,000 |
| | | | | | | | | 100,000 × 5 = 500,000 |
| | | | | | | | | 900,000 |
| | | | | | | | | × 1 = 900,000 |
| | | | | | | | | -49,000 × 1 = -49,000 |
| | | | | | | | | 80,000 × 4 = 320,000 |
| | | | 3. | | 0 | 0 | 0 | s.w -500,000 -500,000 |
| | | | | | | | | × 1 = |

: 4 (:)

| | | | | | | | | () |
|----|----|----|--------|----|--------|--------|---------|-------------------------------|
| | | | | 가 | | | | () |
| | | | | | | | | s.w 500,000 500,000 |
| | | | | | | | | × 1 = |
| | | | 2. ICT | | 1,500 | 0 | 0 | |
| | | | 1. | | 1,500 | 0 | 0 | () ICT 25,000 1,500,000 |
| | | | | | | | | × 60 = |
| | 4. | | | | 18,050 | 71,731 | -53,681 | |
| | | 1. | | | 18,050 | 71,731 | -53,681 | |
| | | | 1. | | 18,050 | 0 | 0 | |
| | | | | 1. | 18,050 | 0 | 0 | , -70,000 × 1 = -70,000 |
| | | | | | | | | , 10,920,000 × 1 = 10,920,000 |
| | | | | | | | | , 1,000,000 × 3 = 3,000,000 |
| | | | | | | | | 2,100,000 × 2 = 4,200,000 |
| 6. | | | | | 60,937 | 70,743 | -9,806 | |
| | 1. | | | | 21,303 | 25,330 | -4,027 | |
| | | 1. | | | 0 | 3,950 | -3,950 | |
| | | 2. | | | 0 | 14,040 | -14,040 | |
| | | 3. | | | 21,303 | 7,340 | 13,963 | |
| | | | 1. | | 8,400 | 0 | 0 | |
| | | | | 1. | 8,400 | 0 | 0 | 40,000 × 30 = 1,200,000 |
| | | | | | | | | 40,000 × 20 × 9 = 7,200,000 |
| | | | 2. | | 4,100 | 0 | 0 | |
| | | | | 1. | 2,600 | 0 | 0 | 40,000 × 1 = 40,000 |
| | | | | | | | | 250,000 × 3 = 750,000 |
| | | | | | | | | -150,000 × 1 = -150,000 |
| | | | | | | | | 50,000 × 4 = 200,000 |
| | | | | | | | | 260,000 × 1 = 260,000 |
| | | | | | | | | 300,000 × 5 = 1,500,000 |
| | | | | | | | | -150,000 × 1 = -150,000 |
| | | | | | | | | 50,000 × 3 = 150,000 |
| | | | 2. | | 1,500 | 0 | 0 | 125,000 × 12 = 1,500,000 |

: 4 (:)

| | | | | | | | | () |
|--|--|----|----|---|--------|--------|--------|-----------------------------|
| | | | | 가 | | | | () |
| | | | 3. | | 8,803 | 0 | 0 | |
| | | | 1. | | 1,983 | 0 | 0 | -17,000 × 1 = -17,000 |
| | | | | | | | | 500,000 × 3 = 1,500,000 |
| | | | | | | | | 250,000 × 2 = 500,000 |
| | | | 2. | | 6,340 | 0 | 0 | -40,000 × 8 = -320,000 |
| | | | | | | | | 45,000 × 40 = 1,800,000 |
| | | | | | | | | 45,000 × 27 × 4 = 4,860,000 |
| | | | 3. | | 480 | 0 | 0 | 30,000 × 4 × 4 = 480,000 |
| | | 2. | | | 37,010 | 44,603 | -7,593 | |
| | | 1. | | | 37,010 | 44,603 | -7,593 | |
| | | 1. | | | 18,297 | 0 | 0 | |
| | | 1. | | | 119 | 0 | 0 | 3,000 × 30 = 90,000 |
| | | | | | | | | -171,170 × 1 = -171,000 |
| | | | | | | | | 100,000 × 2 = 200,000 |
| | | 2. | | | 9,100 | 0 | 0 | -2,000,000 × 1 = -2,000,000 |
| | | | | | | | | -450,000 × 2 = -900,000 |
| | | | | | | | | 1,000,000 × 12 = 12,000,000 |
| | | 3. | | | 9,078 | 0 | 0 | -650,000 × 1 = -650,000 |
| | | | | | | | | 200,000 × 12 = 2,400,000 |
| | | | | | | | | -550,000 × 1 = -550,000 |
| | | | | | | | | 470,250 × 12 = 5,643,000 |
| | | | | | | | | -645,000 × 1 = -645,000 |
| | | | | | | | | 240,000 × 12 = 2,880,000 |
| | | 2. | | | 0 | 0 | 0 | |
| | | 1. | | | 0 | 0 | 0 | -1,400 × 1,250 = -1,750,000 |
| | | | | | | | | -1,190,000 × 1 = -1,190,000 |
| | | | | | | | | 1,400 × 2,100L= 2,940,000 |
| | | 3. | | | 663 | 0 | 0 | |

: 4 (:)

| | | | | | | | | | | () | | | | |
|--|----|----|----|----|--------|-----|-------|--|--|-----|------------------|------------|--|--|
| | | | | 가 | | | | | | () | | | | |
| | | | | 1. | 663 | 0 | 0 | | | , 가 | 263,000 × 1 = | 263,000 | | |
| | | | | | | | | | | , 가 | 200,000 × 2 = | 400,000 | | |
| | | | | | | | | | | | -300,000 × 2 = | -600,000 | | |
| | | | | | | | | | | | -300,000 × 1 = | -300,000 | | |
| | | | | | | | | | | | 300,000 × 3 = | 900,000 | | |
| | | | | 4. | 12,100 | 0 | 0 | | | | | | | |
| | | | | 1. | 10,268 | 0 | 0 | | | | 63,000 × 1 = | 63,000 | | |
| | | | | | | | | | | | 100,000 × 20 = | 2,000,000 | | |
| | | | | | | | | | | | -1,000 × 1 = | -1,000 | | |
| | | | | | | | | | | | 684,250 × 4 = | 2,737,000 | | |
| | | | | | | | | | | | 500,000 × 5 = | 2,500,000 | | |
| | | | | | | | | | | | -3,130,000 × 1 = | -3,130,000 | | |
| | | | | | | | | | | | 400,000 × 10 = | 4,000,000 | | |
| | | | | | | | | | | | 200,000 × 2 = | 400,000 | | |
| | | | | | | | | | | | -1,000 × 1 = | -1,000 | | |
| | | | | | | | | | | | -400,000 × 1 = | -400,000 | | |
| | | | | | | | | | | | 1,000,000 × 1 = | 1,000,000 | | |
| | | | | | | | | | | | 1,100,000 × 1 = | 1,100,000 | | |
| | | | | 2. | 1,832 | 0 | 0 | | | | -48,000 × 1 = | -48,000 | | |
| | | | | | | | | | | | 500,000 × 3 = | 1,500,000 | | |
| | | | | | | | | | | | 55,000 × 7 = | 385,000 | | |
| | | | | | | | | | | | -5,000 × 1 = | -5,000 | | |
| | | | | 5. | 5,950 | 0 | 0 | | | | | | | |
| | | | | 1. | 5,950 | 0 | 0 | | | | 50,000 × 1 = | 50,000 | | |
| | | | | | | | | | | | 50,000 × 118 = | 5,900,000 | | |
| | 3. | | | | 2,442 | 810 | 1,632 | | | | | | | |
| | | 1. | | | 2,442 | 810 | 1,632 | | | | | | | |
| | | | 1. | | 0 | 0 | 0 | | | | | | | |

: 4 (:)

| | | | | | | | | () |
|--|--|--|--|----|-------|---|-----|-----------------------------|
| | | | | 가 | | | | () |
| | | | | 1. | 0 | 0 | 0 | -100,000 × 1 = -100,000 |
| | | | | | | | | 100,000 × 1 = 100,000 |
| | | | | 2. | 120 | 0 | 0 | |
| | | | | 1. | 120 | 0 | 0 | -240,000 × 1 = -240,000 |
| | | | | | | | | 30,000 × 12 = 360,000 |
| | | | | 3. | 210 | 0 | 0 | |
| | | | | 1. | 210 | 0 | 0 | 210,000 × 1 = 210,000 |
| | | | | | | | | -50,000 × 6 = -300,000 |
| | | | | | | | | 50,000 × 6 = 300,000 |
| | | | | 4. | 2,112 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | -700,000 × 1 = -700,000 |
| | | | | | | | | 50,000 × 6 = 300,000 |
| | | | | | | | | 200,000 × 2 = 400,000 |
| | | | | 2. | 2,112 | 0 | 0 | -88,000 × 1 = -88,000 |
| | | | | | | | | 1,100,000 × 2 = 2,200,000 |
| | | | | 4. | 182 | 0 | 182 | |
| | | | | 1. | 182 | 0 | 182 | |
| | | | | 1. | 182 | 0 | 0 | |
| | | | | 1. | 182 | 0 | 0 | -18,000 × 1 = -18,000 |
| | | | | | | | | 100,000 × 2 = 200,000 |
| | | | | 7. | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | |
| | | | | 1. | 0 | 0 | 0 | -3,296,000 × 1 = -3,296,000 |
| | | | | | | | | 2,035,000 × 1 = 2,035,000 |
| | | | | | | | | 2,415,000 × 1 = 2,415,000 |
| | | | | | | | | -1,154,000 × 1 = -1,154,000 |

2014

| | | | | |
|--|---------|---------|---------|--|
| | 157,690 | 227,309 | -69,619 | |
|--|---------|---------|---------|--|