

: 1

(:)

									()	
				가						
1.					232,510	197,718	34,792			
1.					222,510	187,718	34,792			
1.					222,510	187,718	34,792			
1.					222,510	187,718	34,792			
1.					187,718	187,718	0			
2.					34,792	0	34,792	()1 *8,954,000 = : 8,954,000 × 1 = 8,954,000		
								()1 *8,259,000 = : 8,259,000 × 1 = 8,259,000		
								()1 *134,000 = : 134,000 × 1 = 134,000		
								()1 *600,000 = : 600,000 × 1 = 600,000		
								()1 *360,000 = : 360,000 × 1 = 360,000		
								()1 *2,655,000 = : 2,655,000 × 1 = 2,655,000		
								()1 *6,210,000 = : 6,210,000 × 1 = 6,210,000		
								()1 *500,000 = : 500,000 × 1 = 500,000		
								()1 *1,320,000 = : 1,320,000 × 1 = 1,320,000		
								()1 *3,000,000 = : 3,000,000 × 1 = 3,000,000		
								1 *2,800,000 = : 2,800,000 × 1 = 2,800,000		
2.					10,000	10,000	0			
1.					10,000	10,000	0			
1.					10,000	10,000	0			
1.					10,000	10,000	0			
2.					16,011	10,411	5,600			
1.					15,211	9,611	5,600			
1.					15,211	9,611	5,600			
1.					9,611	9,611	0			
1.					9,611	9,611	0			
2.					5,600	0	5,600			
1.					5,600	0	5,600	() : 1 × 2,800,000 = 2,800,000		
								() () : 1 × 2,800,000 = 2,800,000		

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									()	
				가						
2.	2.				800	800	0			
	1.	1.			700	700	0			
		1.	1.		700	700	0			
			1.	1.	700	700	0			
		2.			100	100	0			
	1.	1.			50	50	0			
		1.	1.		50	50	0			
			2.	2.		50	50	0		
		1.	1.			50	50	0		
	3.				11,287	1,500	9,787			
1.	1.				11,287	1,500	9,787			
	1.				11,287	1,500	9,787			
	1.				11,287	1,500	9,787			
	1.				11,287	1,500	9,787			
	1.	1.			11,287	1,500	9,787	: 1 × 9,854,170 =	9,854,000	
		1.			11,287	1,500	9,787	: -1 × 67,780 =	-67,000	
					259,808	209,629	50,179			

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								()
				가				()
1.					3,500	3,500	0	
	1.				3,500	3,500	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
		2.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
2.	/				41,407	20,234	21,173	
	1.				10,971	10,611	360	
		1.			10,971	10,611	360	
			1.		8,640	8,640	0	
				1.	8,640	8,640	0	
		2.			818	818	0	
			1.		818	818	0	
		3.			100	100	0	
			1.		100	100	0	
		4.			1,413	1,053	360	
			1.		1,113	753	360	() () 1 360,000 × 360,000 =
			2.		300	300	0	
	2.				6,216	5,416	800	
		1.			3,856	3,056	800	
			1.		360	360	0	
				1.	360	360	0	
		2.			86	86	0	
			1.		86	86	0	
		3.			150	150	0	
			1.		150	150	0	

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								()
				가				()
		4.			2,760	2,460	300	
			1.		60	60	0	
			2.		400	400	0	
			3.		2,300	2,000	300	1 × 300,000 = 300,000
			5.		500	0	500	
			1.		200	0	200	1 × 2 × 100,000 = 200,000
			2.		300	0	300	1 × 300,000 = 300,000
		2.			2,360	2,360	0	
			1.		1,160	1,160	0	
			1.		1,160	1,160	0	
			2.		600	600	0	
			1.		600	600	0	
			3.		600	600	0	
			1.		600	600	0	
		3.			2,800	0	2,800	
			1.		2,800	0	2,800	
			1.	()	2,800	0	2,800	
			1.		2,800	0	2,800	1 × 2,800,000 = 2,800,000
		4.			21,420	4,207	17,213	
			1.		21,420	4,207	17,213	
			1.		2,322	2,322	0	
			1.		2,322	2,322	0	
			2.		70	70	0	
			1.		70	70	0	
			3.		9,281	1,095	8,186	
			1.		9,281	1,095	8,186	() 1 × 7,556,000 = 7,556,000
								() () 1 × 630,000 = 630,000
			4.		1,488	720	768	

: 1 (:)

								()
				가				()
			1.		1,488	720	768	()4 1 × 768,000 768,000 =
			5.		8,259	0	8,259	
			1.		8,259	0	8,259	() 1 × 8,259,000 = 8,259,000
3.					63,349	58,404	4,945	
	1.				40,164	36,189	3,975	
		1.			5,325	5,325	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
			2.		1,800	1,800	0	
			1.		1,800	1,800	0	
			3.		810	810	0	
			1.		810	810	0	
			4.		1,200	1,200	0	
			1.		1,200	1,200	0	
			5.	가	165	165	0	
			1.		165	165	0	
			6.		350	350	0	
			1.		350	350	0	
			2.		2,400	2,400	0	
			1.		2,400	2,400	0	
			1.		1,600	1,600	0	
			2.		800	800	0	
			3.		300	300	0	
			1.		300	300	0	
			1.		300	300	0	
			4.		1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	

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								()
				가				()
		5.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		6.			30,539	26,564	3,975	
			1.	()	12	12	0	
				1.	12	12	0	
			2.	()	200	200	0	
				1.	200	200	0	
			3.	()	11,400	11,400	0	
				1.	4,500	4,500	0	
				2.	3,900	3,900	0	
				3.	2,000	2,000	0	
				4.	1,000	1,000	0	
			4.		140	140	0	
				1.	140	140	0	
			5.		400	400	0	
				1.	400	400	0	
			6.	()	240	240	0	
				1.	240	240	0	
			7.	()	400	400	0	
				1.	400	400	0	
			8.	()	200	200	0	
				1.	200	200	0	
			9.	()	200	200	0	
				1.	200	200	0	
			10.	()	200	200	0	
				1.	200	200	0	
			11. ()		300	300	0	

: 1 (:)

								()
				가				()
				1.	300	300	0	
			12.	()	400	400	0	
				1.	400	400	0	
			13.	()	200	200	0	
				1.	200	200	0	
			14.	()	720	720	0	
				1.	720	720	0	
			15.	()	300	300	0	
				1.	300	300	0	
			16.	()	500	500	0	
				1.	500	500	0	
			17.	()	2,200	2,200	0	
				1.	2,200	2,200	0	
			18.	()	2,620	2,620	0	
				1.	2,620	2,620	0	
			19.	()	600	600	0	
				1.	600	600	0	
			20.	()	120	120	0	
				1.	120	120	0	
			21.	()	352	352	0	
				1.	352	352	0	
			22.	()	4,400	4,400	0	
				1.	4,400	4,400	0	
			23.	()	400	400	0	
				1.	200	200	0	
				2.	200	200	0	
			24.	()	60	60	0	
				1.	60	60	0	

: 1 (:)

								()
				가				()
			25.		2,655	0	2,655	
			1.		2,655	0	2,655	() 1 2,655,000
			26.		1,320	0	1,320	
			1.		1,320	0	1,320	() 1 x 900,000 = 900,000
								() 1 x 420,000 = 420,000
		2.			23,185	22,215	970	
		1.			7,160	6,660	500	
			1.		1,800	1,800	0	
			1.		1,800	1,800	0	
			2.		500	500	0	
			1.		200	200	0	
			2.		300	300	0	
			3.		720	720	0	
			1.		720	720	0	
			4.		1,000	1,000	0	
			1.		1,000	1,000	0	
			5.		670	670	0	
			1.		670	670	0	
			6.		240	240	0	
			1.		240	240	0	
			7.		350	350	0	
			1.		350	350	0	
			8.		300	300	0	
			1.		300	300	0	
			9.		800	800	0	
			1.		800	800	0	
			10.		200	200	0	
			1.		200	200	0	

: 1 (:)

								()
				가				()
			11.		80	80	0	
			1.		80	80	0	
			12.		500	0	500	
			1.		100	0	100	() 50,000 × 2 = 100,000
			2.		400	0	400	() 10,000 × 25 = 250,000
								() 300 × 500 = 150,000
			2.		9,025	8,555	470	
			1.		5,200	5,200	0	
			1.		5,200	5,200	0	
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		690	220	470	
			1.		690	220	470	1 × 470,000 = 470,000
			4.		525	525	0	
			1.		525	525	0	
			5.		1,110	1,110	0	
			1.		1,110	1,110	0	
			3.		5,200	5,200	0	
			1.		3,000	3,000	0	
			1.		3,000	3,000	0	
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		700	700	0	
			1.		700	700	0	
			4.		700	700	0	
			1.		700	700	0	
			1.		700	700	0	
			5.		1,100	1,100	0	

: 1 (:)

								()
				가				()
			1.		1,100	1,100	0	
			1.		1,100	1,100	0	
4.					38,496	26,552	11,944	
	1.				33,240	21,430	11,810	
		1.			27,030	21,430	5,600	
			1.		21,430	21,430	0	
			1.		14,280	14,280	0	
			2.		7,150	7,150	0	
		2.	()		5,600	0	5,600	
			1.		5,600	0	5,600	1 × 2,800,000 = 2,800,000
								() × 20 = 35,000 × 4 2,800,000
		2.			6,210	0	6,210	
			1.	()	6,210	0	6,210	
			1.		6,210	0	6,210	() × 10 = 621,000 6,210,000
	2.				5,096	4,962	134	
		1.			5,096	4,962	134	
			1.		4,134	4,000	134	
			1.		4,134	4,000	134	() × 33,500 = 4 134,000
		2.			162	162	0	
			1.		162	162	0	
		3.			800	800	0	
			1.		800	800	0	
	3.				160	160	0	
		1.			160	160	0	
			1.		160	160	0	
			1.		160	160	0	
5.					31,185	24,475	6,710	
	1.				7,960	4,550	3,410	

: 1 (:)

								()
				가				()
		1.			7,960	4,550	3,410	
		1.			4,560	1,150	3,410	
		1.			4,560	1,150	3,410	-190,000
								-190,000
								60,000 × 10 = 600,000
								()
								300,000 × 10 = 3,000,000
		2.			300	300	0	
		1.			200	200	0	
		2.			100	100	0	
		3.			200	200	0	
		1.			200	200	0	
		4.			800	800	0	
		1.			700	700	0	
		2.			100	100	0	
		5.			600	600	0	
		1.			600	600	0	
		6.			1,200	1,200	0	
		1.			1,200	1,200	0	
		7.			300	300	0	
		1.			300	300	0	
		2.			3,685	3,085	600	
		1.			700	700	0	
		1.			700	700	0	
		1.			700	700	0	
		2.			2,585	1,985	600	
		1.			500	500	0	
		1.			500	500	0	
		2.			2,085	1,485	600	
		1.			2,085	1,485	600	() 24
								600,000

: 1 (:)

								()
				가				()
		3.			400	400	0	
			1.		400	400	0	
				1.	0	400	-400	-200,000 × 2 × 1 = -400,000
				2.	400	0	400	5 × 40,000 = 400,000
							× 2 =	
		3.			9,090	9,090	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
				1.	500	500	0	
				2.	1,000	1,000	0	
			2.		7,590	7,590	0	
				1.	7,590	7,590	0	
				1.	1,440	1,440	0	
				2.	3,300	3,300	0	
				3.	2,850	2,850	0	
		4.			10,450	7,750	2,700	
			1.		10,450	7,750	2,700	
				1.	1,250	4,250	-3,000	
				1.	1,250	4,250	-3,000	PC -3,000,000 × 1 = -3,000,000
				2.	2,500	1,000	1,500	
				1.	2,500	1,000	1,500	500,000 × 3 = 1,500,000
				3.	0	2,000	-2,000	
				1.	0	2,000	-2,000	-2,000,000 × 1 = -2,000,000
				4.	3,500	500	3,000	
				1.	3,500	500	3,000	1,500,000 × 2 = 3,000,000
				5.	3,200	0	3,200	
				1.	1,200	0	1,200	6 × 1 × 200,000 = 1,200,000
				2.	2,000	0	2,000	2 × 1,000,000 = 2,000,000
		6.			72,571	70,264	2,307	

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								()
				가				()
1.					30,172	30,202	-30	
	1.				22,975	23,005	-30	
		1.			4,900	4,900	0	
			1.		1,900	1,900	0	
			2.		3,000	3,000	0	
		2.			2,000	2,000	0	
			1.		2,000	2,000	0	
		3.			16,075	16,105	-30	
			1.		3,225	3,225	0	
			2.		50	80	-30	-1 × 30,000 = -30,000
			3.		12,000	12,000	0	
			4.		800	800	0	
	2.				7,197	7,197	0	
		1.			7,197	7,197	0	
			1.		2,307	2,307	0	
			2.		1,000	1,000	0	
			3.		1,000	1,000	0	
			4.		1,000	1,000	0	
			5.		1,000	1,000	0	
			6.		100	100	0	
			7.		190	190	0	
			8.		600	600	0	
2.					40,599	38,262	2,337	
	1.				40,599	38,262	2,337	
		1.			15,440	15,423	17	
			1.		7,700	7,700	0	
			2.		715	715	0	
			3.		7,025	7,008	17	1 × 17,000 = 17,000

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								()
				가				()
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.		2,136	2,016	120	
			1.		2,136	2,016	120	10,000 × 12 = 120,000
			4.		5,600	4,700	900	
			1.		5,600	4,700	900	20 × 100,000 × 1 = 2,000,000
								-100,000 × 11 = -1,100,000
			5.		246	246	0	
			1.		246	246	0	
			6.		800	500	300	
			1.		800	500	300	30,000 × 10 = 300,000
			7.		900	900	0	
			1.		900	900	0	
			8.		2,640	2,640	0	
			1.		2,640	2,640	0	
			9.		9,940	9,940	0	
			1.		9,940	9,940	0	
			10.		897	897	0	
			1.		897	897	0	
			11.		1,000	0	1,000	
			1.		1,000	0	1,000	2 × 5 × 100,000 = 1,000,000
		3.			1,800	1,800	0	
		1.			500	500	0	
		1.			500	500	0	
		1.			500	500	0	
		2.			1,000	1,000	0	
		1.			100	100	0	
		1.			100	100	0	

: 1 (:)

								()
				가				()
			2.		900	900	0	
			1.		100	100	0	
			2.		800	800	0	
		3.			300	300	0	
		1.			300	300	0	
		1.			300	300	0	
7.					8,600	5,500	3,100	
	1.				8,600	5,500	3,100	
		1.			8,600	5,500	3,100	
		1.	()		0	3,000	-3,000	
		1.			0	3,000	-3,000	$\times 3,000,000 = -1 -3,000,000$
		2.			0	2,500	-2,500	
		1.			0	2,500	-2,500	$-1 \times 2,500,000 = -2,500,000$
		3.	()		4,600	0	4,600	
		1.			4,600	0	4,600	$1 \times 4,600,000 = 4,600,000$
		4.	()		4,000	0	4,000	
		1.			4,000	0	4,000	$1 \times 4,000,000 = 4,000,000$
8.					700	700	0	
	1.				700	700	0	
		1.			700	700	0	
		1.			500	500	0	
		1.			500	500	0	
		2.			200	200	0	
		1.			200	200	0	
					259,808	209,629	50,179	