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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.				800	800	0		
1.				700	700	0		
1.				700	700	0		
1.				700	700	0		
2.				100	100	0		
1.				50	50	0		
1.				50	50	0		
2.				50	50	0		
1.				50	50	0		
3.				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.				11,287	1,500	9,787	: 1 × 9,854,170 =	9,854,000
							: -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
			2.		300	300	0	x 360,000 =	
	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		

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				가				( )
			1.	1,488	720	768	( ) <sup>4</sup> =	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	

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							( )
							( )
				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	

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				( )			
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	

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				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		

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				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	

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				가				( )
		1.		7,960	4,550	3,410		
		1.		4,560	1,150	3,410		
			1.	4,560	1,150	3,410	$\times 1 =$	-190,000 -190,000
							$60,000 \times 10 =$	600,000
							( ) $300,000 \times 10 =$	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	( ) $\times 5,000 \times 5 =$	( ) 24 600,000

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				가				( )
		3.		400	400	0		
		1.		400	400	0		
			1.	0	400	-400	-200,000 × 2 × 1 =	-400,000
			2.	400	0	400	× 2 = , 5 × 40,000	400,000
	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		
				1,250	4,250	-3,000	FC -3,000,000 × 1 =	-3,000,000
			2.	2,500	1,000	1,500		
				2,500	1,000	1,500	500,000 × 3 =	1,500,000
			3.	0	2,000	-2,000		
				0	2,000	-2,000	-2,000,000 × 1 =	-2,000,000
			4.	3,500	500	3,000		
				3,500	500	3,000	1,500,000 × 2 =	3,000,000
			5.	3,200	0	3,200		
				1,200	0	1,200	6 × 1 × 200,000 =	1,200,000
				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	

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				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	