

: 3 (:)

								()
				가				
1.					34,860	31,460	3,400	
	1.				11,360	10,360	1,000	
		1.			11,360	10,360	1,000	
			1.		11,360	10,360	1,000	
				2.	1,000	0	1,000	() × 5 = 200,000 1,000,000
	2.				23,500	21,100	2,400	
		1.			20,050	17,650	2,400	
			5.	()	4,800	2,400	2,400	
				1.	4,800	2,400	2,400	() × 6 = 400,000 2,400,000
2.	/				1,023,065	935,963	87,102	
	1.				480,368	484,531	-4,163	
		1.			480,368	484,531	-4,163	
			3.		404,866	390,092	14,774	
				1.	404,866	390,092	14,774	3,992,000 × 1 = 3,992,000
								() × 1 = () 10,782,000 10,782,000
			4.		36,822	45,000	-8,178	
				1.	25,802	32,380	-6,578	HACCP -1,000,000 × 1 = -1,000,000
								-100,000 × 1 = -100,000
								-400,000 × 1 = -400,000
								-282,000 × 1 = -282,000
								124,000 × 1 = 124,000
								-4,900,000 × 1 = -4,900,000
								-20,000 × 1 = -20,000
				2.	11,000	12,600	-1,600	가 -1,600,000 × 1 = -1,600,000
			5.		26,601	41,280	-14,679	
				1.	26,601	41,280	-14,679	-14,679,000 × 1 = -14,679,000
			6.		5,320	1,400	3,920	
				1.	1,800	0	1,800	() = () 200,000 × 9 1,800,000

: 3 (:)

								()
				가				()
				2.	3,520	1,400	2,120	320,000 × 1 = 320,000
								() () 1,800,000 1,800,000 × 1 =
	3.				377,587	281,917	95,670	
		1.			366,120	270,507	95,613	
			1.		366,120	270,507	95,613	
				1.	366,120	270,507	95,613	() 95,613,000 × 1 95,613,000 =
		2.			657	600	57	
			1.		657	600	57	
				1.	657	600	57	() 27,000 27,000 × 1 =
								30,000 × 1 = 30,000
	4.				138,450	142,855	-4,405	
		2.			126,150	130,555	-4,405	
			3.		46,435	51,800	-5,365	
				1.	46,435	51,800	-5,365	-5,365,000 × 1 = -5,365,000
			4.		960	0	960	
				1.	960	0	960	500,000 × 1 = 500,000
								5,000 × 50 = 250,000
								210,000 × 1 = 210,000
	3.				278,249	297,466	-19,217	
		1.			70,207	60,207	10,000	
			1.		13,497	12,097	1,400	
				1.	2,300	1,600	700	
				1.	2,300	1,600	700	10,000 × 70 = 700,000
			6.		1,460	760	700	
				1.	550	300	250	() 50,000 × 5 = 250,000
				2.	910	460	450	() 450,000 × 1 = 450,000
		5.			23,040	14,440	8,600	
			2.		3,740	3,140	600	

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								()
				가				
			1.		1,200	600	600	30,000 × 2 × 10 = 600,000
			4.	()	5,000	0	5,000	
			1.		253	0	253	() 253,000 × 1 = 253,000
			2.		4,747	0	4,747	() 4,747,000 × 1 = 4,747,000
			5.	()	3,000	0	3,000	
			1.		3,000	0	3,000	() 300,000 × 10 = 3,000,000
2.					151,893	181,110	-29,217	
	2.				91,343	118,800	-27,457	
		1.	(2)		53,213	75,800	-22,587	
		2.			50,213	72,800	-22,587	-5,466,000 × 1 = -5,466,000
								-2,730,000 × 1 = -2,730,000
								-10,980,000 × 1 = -10,980,000
								-4,039,000 × 1 = -4,039,000
								628,000 × 1 = 628,000
		3.	(1)		21,030	25,900	-4,870	
		2.			20,330	25,200	-4,870	-2,063,000 × 1 = -2,063,000
								-2,807,000 × 1 = -2,807,000
	3.				22,178	21,938	240	
		1.			16,820	15,980	840	
		1.			16,200	15,360	840	() 30,000 × 28 = 840,000
		2.			2,358	2,158	200	
		1.			2,358	2,158	200	10,000 × 20 = 200,000
		3.			3,000	3,800	-800	
		2.			1,600	2,400	-800	-10,000 × 80 = -800,000
	5.				13,672	15,672	-2,000	
		1.			6,740	8,140	-1,400	
		1.			6,180	6,780	-600	-30,000 × 10 × 2 = -600,000
		2.			560	1,360	-800	-200,000 × 4 = -800,000

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								()
				가				
			2.		1,900	2,500	-600	
				1.	1,900	2,500	-600	-3,000 × 200 = -600,000
4.					160,803	152,550	8,253	
	1.				18,000	36,000	-18,000	
		1.			18,000	36,000	-18,000	
			2.		0	18,000	-18,000	
				1.	0	18,000	-18,000	-18,000,000 × 1 = -18,000,000
	2.				51,900	15,900	36,000	
		1.			51,900	15,900	36,000	
			4.	()	36,000	0	36,000	
				1.	19,000	0	19,000	16,500,000 × 1 = 16,500,000
								2,500,000 × 1 = 2,500,000
				2.	17,000	0	17,000	가 10 17,000,000 × 1 = 17,000,000
	3.				90,403	100,150	-9,747	
		1. []			90,403	100,150	-9,747	
			1.		9,338	7,750	1,588	
				1.	1,218	630	588	588,000 × 1 = 588,000
				2.	8,120	7,120	1,000	1,000,000 × 1 = 1,000,000
			2.		5,769	9,150	-3,381	
				1.	770	630	140	140,000 × 1 = 140,000
				2.	4,999	8,520	-3,521	-360,000 × 1 = -360,000
								-240,000 × 1 = -240,000
								-233,000 × 1 = -233,000
								-300,000 × 1 = -300,000
								-900,000 × 1 = -900,000
								-600,000 × 1 = -600,000
								-888,000 × 1 = -888,000
			4.	()	19,415	31,797	-12,382	

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									()			
				가								
				1.	16,929	28,893	-11,964	-11,964,000 × 1 =	-11,964,000			
				2.	234	400	-166	-166,000 × 1 =	-166,000			
				3.	2,252	2,504	-252	4 -252,000 × 1 =	-252,000			
			8.	()				5,845	4,000	1,845		
				1.	5,845	4,000	1,845	()	1,845,000 × 1 =	1,845,000		
			9.	()				7,783	5,200	2,583		
				1.	7,783	5,200	2,583	()	583,000 × 1 =	583,000		
										()	2,000,000 × 1 =	2,000,000
			5.					104,313	103,449	864		
				1.		1.		19,083	18,219	864		
	19,083	18,219					864					
4.	가						2,472	1,608	864			
	1.	2,472					1,608	864	3,000 × 288 =	864,000		
	6.						283,122	283,043	79			
	1.		1.		103,257	101,218	2,039					
				1.		67,860	66,860	1,000				
					2.		58,348	57,348	1,000			
						3.	31,812	30,812	1,000	1,000,000 × 1 =	1,000,000	
				2.					35,397	34,358	1,039	
					1.					35,397	34,358	1,039
				1.			1.	34,217	33,178	1,039	가 480,000 × 1 =	480,000
										668,000 × 1 =	668,000	
										가 161,000 × 1 =	161,000	
										() 75,000 × 1 =	75,000	
										() -1,260,000 × 1 =	-1,260,000	
										=		
										가 -94,000 × 1 =	-94,000	
								67,000 × 1 =	67,000			
								가 120,000 × 1 =	120,000			

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								()
				가				
								240,000 × 1 =