

: 1 (:)

					()				
가									
1.		2,512,481	2,002,453	510,028					
1.		19,643	13,230	6,413					
1.		19,643	13,230	6,413					
1.		19,643	13,230	6,413					
1.	(19,643	13,230	6,413	가 : (220,500 × 11.5				
)				× 4) - 13,230,000 =			-3,087,000	
					() : 9,500,000× 1			9,500,000	
					=				
2.		2,477,462	1,969,549	507,913					
1.		2,477,462	1,969,549	507,913					
1.		2,477,462	1,969,549	507,913					
1.		1,608,203	1,628,522	-20,319					
					: (1,354,811,000 ×			-273,711,000	
					1) - 1,628,522,000 =				
					: 57,846,000 × 1 =			57,846,000	
					: 195,546,000 × 1			195,546,000	
					=				
2.		254,472	252,718	1,754					
					: (216,577,000 × 1			-36,141,000	
) - 252,718,000 =				
					: 37,895,000 × 1			37,895,000	
					=				
3.		614,787	88,309	526,478					
					() 가 : (73,800,000			50,700,000	
					× 1) - 23,100,000 =				
					가 : (69,392,000 × 1			-4,408,000	
) - 73,800,000 =				
					() : (65,809,000 ×			600,000	
					1) - 65,209,000 =				
					() : (65,959,000 ×			150,000	
					1) - 65,809,000 =				
					: (97,821,000 × 1) -			31,862,000	
					65,959,000 =				
					() : 40,821,190 ×			40,822,000	
					1 =				
					() : 13,043,000 ×			13,043,000	
					1 =				
					() : 53,000			53,000	
					× 1 =				
					() : 5,822,670 ×			5,823,000	
					1 =				
					() : (9,685,720 ×			3,863,000	
					1) - 5,823,000 =				
					() : (9,776,760 ×			91,000	
					1) - 9,686,000 =				
					() : (13,525,500			3,749,000	
					× 1) - 9,777,000 =				
					() : (17,274,500			3,749,000	
					× 1) - 13,526,000 =				
					() : 24,420,000 × 1			24,420,000	
					=				

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								()	
				가					
								() : (53,946,000 × 1 29,526,000) - 24,420,000 =	
								() : 46,200,000 × 1 46,200,000 =	
								() : (83,391,000 × 1 37,191,000) - 46,200,000 =	
								() : 1,500,000 1,500,000 × 1 =	
								() : 1,600,000 1,600,000 × 1 =	
								() : 1,000,000 × 1 =	
								() : 13,200,000 × 1 =	
								() : 13,200,000 13,200,000 × 1 =	
								() : 4,200,000 4,200,000 × 1 =	
								() : 4,200,000 (8,400,000 × 1) - 4,200,000 =	
								() : 1,828,000 × 1 1,828,000 =	
								() : (3,656,000 × 1,828,000 1) - 1,828,000 =	
								() : (13,611,000 × 9,955,000 1) - 3,656,000 =	
								() : (18,148,000 × 4,537,000 1) - 13,611,000 =	
								() : 6,811,200 × 1 =	
								() : 4,438,000 (11,249,600 × 1) - 6,812,000 =	
								() : 1,762,000 (13,011,570 × 1) - 11,250,000 =	
								() 1-1 : 17,000,000 17,000,000 × 1 =	
								() 1-3-1 : 8,400,000 8,400,000 × 1 =	
								() : 4,000,000 4,000,000 × 1 =	
								() 가 : 900,000 900,000 × 1 =	
								() : 600,000 600,000 × 1 =	
								() : 7,898,000 × 7,898,000 1 =	
								() : (9,698,000 1,800,000 × 1) - 7,898,000 =	
								() : 14,000,000 × 1 = 14,000,000	
								() : 2,000,000 × 1 = 2,000,000	
								() : 192,000 192,000 × 1 =	
								() : 1,000,000 1,000,000 1,000,000 × 1 =	

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								()	
				가					
								() : 680,000 680,000 × 1 =	
								() : (1,320,000 × 1) - 680,000 = 640,000	
								() : 2,000,000 2,000,000 × 1 =	
								() : 560,000 × 1 560,000 =	
								() : 31,350,000 31,350,000 × 1 =	
								() : 5,210,000 5,210,000 × 1 =	
								() : 3,413,020 × 1 = 3,414,000	
								() : 2,631,600 × 1 = 2,632,000	
								() : (5,057,200 × 1) - 2,632,000 = 2,426,000	
								() : (6,399,600 × 1) - 5,058,000 = 1,342,000	
								() : (7,741,600 × 1) - 6,400,000 = 1,342,000	
								() : 6,900,000 6,900,000 × 1 =	
								() : 22,140,000 × 1 = 22,140,000	
								() : (12,140,000 × 1) - 22,140,000 = -10,000,000	
								() : 36,000,000 × 1 = 36,000,000	
								() : (27,796,000 × 1) - 36,000,000 = -8,204,000	
								() : 1,800,000 × 1 = 1,800,000	
								() ³ ² : 4,630,500 × 1 = 4,631,000	
								() ³ ² : (9,261,500 × 1) - 4,631,000 = 4,631,000	
								() : 1,000,000 1,000,000 × 1 =	
								() : 200,000 200,000 × 1 =	
								() : (700,000 × 1) - 200,000 = 500,000	
3.					15,376	19,674	-4,298		
	1.				452	234	218		
		1.			452	234	218		
			1.		452	234	218	: (452,190 × 1) - 234,000 = 218,000	
	2.				14,824	19,440	-4,616		
		1.			14,824	19,440	-4,616		

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								()	
				가					
				1.	14,824	19,440	-4,616	: (3,600 × 20 × 205 +64,000) - 19,440,000 =	-4,616,000
			3.		100	0	100		
				1.	100	0	100		
				1.	100	0	100	() : 100,000 × 1 =	100,000
2.					454,199	500,719	-46,520		
			1.		449,605	497,174	-47,569		
				1.	104,719	97,183	7,536		
				1.	77,781	70,559	7,222		
				1.	77,781	70,559	7,222	1/4 : (220,500 × 85 +147,000) - 18,301,000 =	588,000
								2/4 : (220,500 × 89 +20,000) - 17,640,000 =	2,004,000
								3/4 : (220,500 × 89) - 17,419,000 =	2,205,000
								4/4 : (220,500 × 89) - 17,199,000 =	2,425,000
				2.	26,938	26,624	314		
				1.	26,938	26,624	314	1/4 : (51,600 × 130) - 6,811,000 =	-103,000
								2/4 : (51,600 × 129 +21,000) - 6,656,000 =	21,000
								3/4 : (51,600 × 131 +35,000) - 6,604,000 =	190,000
								4/4 : (51,600 × 131) - 6,553,000 =	206,000
				2.	344,886	399,991	-55,105		
				1.	215,843	228,780	-12,937		
				1.	215,843	228,780	-12,937	: (3,600 × 230 × 260 +563,000) - 215,280,000 =	563,000
								: (500 × 135 × 0) - 13,500,000 =	-13,500,000
				2.	16,212	36,000	-19,788		
				1.	16,212	36,000	-19,788	: (55,900 × 58 × 5 +1,000) - 36,000,000 =	-19,788,000
				3.	20,649	26,306	-5,657		
				1.	20,649	26,306	-5,657	1 : (393,910 × 38) - 17,556,000 =	-2,587,000
								2 : (120,850 × 47) - 6,000,000 =	-320,000
								3 : (50,000 × 0) - 2,750,000 = =	-2,750,000
				4.	2,640	2,990	-350		

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									()	
				가						
				1.	2,640	2,990	-350	=	: (60,000 × 44) - 2,990,000	-350,000
				5.	12,159	14,175	-2,016			
				1.	12,159	14,175	-2,016		: (106,000 × 115 -31,000) -	-2,016,000
									14,175,000 =	
				6.	26,986	29,700	-2,714			
				1.	26,986	29,700	-2,714		: (60,000 × 40 × 11 +586,000	-2,714,000
) - 29,700,000 =	
				7.	37,813	46,640	-8,827			
				1.	37,813	46,640	-8,827		: (165,150 × 20 × 11) -	-7,227,000
									43,560,000 =	
									: (37,000 × 40) - 3,080,000	-1,600,000
									=	
				8.	12,584	15,400	-2,816			
				1.	12,584	15,400	-2,816		: (299,610 × 42) - 15,400,000	-2,816,000
									=	
				2.	4,594	3,545	1,049			
				1.	450	550	-100			
				1.	450	550	-100			
				1.	450	550	-100		: (100,000 × 0) - 100,000	-100,000
									=	
				2.	4,144	2,995	1,149			
				1.	2,396	2,795	-399			
				1.	2,396	2,795	-399		: (500,250 × 4) - 2,400,000 =	-399,000
				2.	1,748	200	1,548			
				1.	1,748	200	1,548		: (1,748,870 × 1) -	1,548,000
									200,000 =	
				3.	8,427	20,700	-12,273			
				1.	8,427	20,700	-12,273			
				1.	7,693	19,000	-11,307			
				1.	7,693	19,000	-11,307			
				1.	7,693	19,000	-11,307		: (7,692,044 × 1) -	-11,307,000
									19,000,000=	
				2.	734	1,700	-966			
				1.	734	1,700	-966			
				1.	734	1,700	-966		: (733,580 × 1) -	-966,000
									1,700,000=	
					2,975,107	2,523,872	451,235			

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								()
				가				()
1.					1,654,181	1,651,202	2,979	
1.					1,499,645	1,510,418	-10,773	
	1.				1,301,888	1,310,461	-8,573	
		1.			845,995	845,995	0	
			1.		845,995	845,995	0	
		2.			268,172	271,072	-2,900	
			1.		91,247	91,247	0	
			2.		57,859	60,759	-2,900	(4,132,780 × 14) - 60,759,000= -2,900,000
			3.가		9,120	9,120	0	
			4.		7,710	7,710	0	
			5.		1,141	1,141	0	
			6.		42,000	42,000	0	
			7.	가 1	1,800	1,800	0	
			8.	가 2	3,360	3,360	0	
			9.	가 4	9,360	9,360	0	
			10.		39,429	39,429	0	
			11.		5,146	5,146	0	
		3.			115,129	115,129	0	
			1.		21,840	21,840	0	
			2.	가	85,489	85,489	0	
			3.		7,800	7,800	0	
		4.			72,592	78,265	-5,673	
			1.		72,592	78,265	-5,673	(360,700 × 10 × 12) - 46,857,000= -3,573,000
								(154,607 × 14 × 12) - 27,374,000= -1,400,000
								(25,257 × 11 × 12) - 4,034,000= -700,000
		2.			197,757	199,957	-2,200	
			1.		115,469	115,469	0	
				1.	115,469	115,469	0	

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								()
				가				()
			2.		33,826	36,026	-2,200	
				1.	11,595	11,595	0	
				2.	10,533	10,533	0	
				3.	1,850	1,850	0	
				4.가	2,800	3,600	-800	가 (77,777 × 3 × 12) - 3,600,000= -800,000
				5.	817	817	0	
				6.	6,231	7,631	-1,400	(173,083 × 3 × 12) - 7,631,000= -1,400,000
			3.		27,351	27,351	0	
				1.	4,680	4,680	0	
				2. 가	11,610	11,610	0	
				3. 가	5,361	5,361	0	
				4.	5,700	5,700	0	
			4.		21,111	21,111	0	
				1.	21,111	21,111	0	
	2.				138,868	134,784	4,084	
			1.		122,188	118,104	4,084	
				1.	122,188	118,104	4,084	
				1.	114,372	111,462	2,910	(4,548,416 × 2 × 12) - 111,462,000= -2,300,000
				2.	7,816	6,642	1,174	(2,605,000 × 2 = 5,210,000
								4 (325,666 × 2 × 12) - 6,642,000= 1,174,000
			2.		16,680	16,680	0	
				1.	16,680	16,680	0	
				1.	16,680	16,680	0	
	3.				15,668	6,000	9,668	
			1.		1,620	2,500	-880	
				1. ,	950	2,200	-1,250	
				1.	950	1,900	-950	(50,000 × 19) - 1,900,000= -950,000
				2.	0	300	-300	(100,000 × 0) - 300,000= -300,000

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								()
				가				()
			2.		70	300	-230	
			1.		70	300	-230	(70,000 × 1) - 300,000= -230,000
			3. []		600	0	600	
			1.		70	0	70	() 70,000 × 1 × 1 = 70,000
			2.		530	0	530	() 5,300 × 100 = 530,000
		2.			14,048	3,500	10,548	
		1.			1,600	2,700	-1,100	
			1.		1,280	2,300	-1,020	(500,000 × 1) - 1,000,000= -500,000
								(20,000 × 0) - 400,000= -400,000
								(130,000 × 6) - 900,000= -120,000
			2.		320	400	-80	(16,000 × 20) - 400,000= -80,000
		2.			12,448	800	11,648	
			1.		12,448	800	11,648	() 7,898,000 × 1 = 7,898,000
								() (9,698,000 × 1) - 7,898,000 = 1,800,000
								() 500,000 × 2 = 1,000,000
								() (400,000 × 3.5) - 800,000 = 600,000
								() (500,000 × 3.5) -1,400,000= 350,000
2.	/				762,472	442,456	320,016	
		1.			384,353	313,429	70,924	
			1.		384,353	313,429	70,924	
			1.		43,091	30,798	12,293	
			1.		39,879	28,326	11,553	(1,915,830 × 12) - 22,227,000= 763,000
								() (4,276,000 × 1) - 3,386,000= 890,000
								가 , , , 825,000 × 12 = 9,900,000
			2.		3,212	2,472	740	(267,660 × 12) - 2,472,000= 740,000
		2.			28,550	25,942	2,608	
			1.		28,550	25,942	2,608	(1,717,000 × 12) - 20,304,000= 300,000
								(82,900 × 10) - 2,200,000= -1,371,000

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								()
				가				()
								(64,000 × 1) - 1,365,000= -1,301,000
							4	(184,410 × 12) - 2,073,000= 140,000
								가 , , , 403,330 × 12 = 4,840,000
			3.		61,239	59,638	1,601	
			1.		58,519	57,358	1,161	(1,711,500 × 12 × 2) - 40,608,000= 468,000
								(134,550 × 10 × 2) - 880,000= 1,811,000
								(3,495,000 × 2) - 3,800,000= 3,190,000
								(39,910 × 2 × 12) - 1,920,000= -962,000
								(446,310 × 10) - 10,000,000= -5,536,000
								4 (0 × 10) - 150,000= -150,000
								130,000 × 2 × 9 = 2,340,000
			2.		2,720	2,280	440	4 (111,250 × 12 × 2) - 2,280,000= 390,000
								4 5,000 × 10 = 50,000
			4.		45	0	45	
			1.		45	0	45	4 45,000 × 1 = 45,000
			5.		189,243	168,300	20,943	
			1.		189,243	168,300	20,943	() (16,485,720 × 11) - 168,300,000 = 13,043,000
								((17,115,900 × 11) - 167,332,000) - 13,043,000= 7,900,000
			6.		21,600	14,251	7,349	
			1.		14,089	6,740	7,349	(110,000 × 9) - 150,000= 840,000
								(170,100 × 5 × 10) - 5,250,000= 3,255,000
								(2,127,000 × 2) - 1,000,000= 3,254,000
			2.		6,193	6,193	0	
			3.		1,318	1,318	0	
			7.		40,585	1,000	39,585	
			1.		39,585	0	39,585	() 40,821,190 × 1 40,822,000
								(39,584,190 × 1) - 40,822,000= -1,237,000
			2.		1,000	1,000	0	

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				가				()
		8.			0	13,500	-13,500	
			1.		0	13,500	-13,500	(0 × 135 × 200) - 13,500,000=- -13,500,000
	2.				28,223	29,700	-1,477	
		1.			28,223	29,700	-1,477	
			1.		28,223	29,700	-1,477	
				1.	1,287	282	1,005	(257,320 × 5) - 282,000= 1,005,000
				2.	26,700	28,600	-1,900	(1,213,600 × 11 × 2) - 28,600,000=- -1,900,000
				3.	0	360	-360	(180,000 × 0) - 360,000=- -360,000
				4.	0	380	-380	(950 × 400 × 0) - 380,000=- -380,000
				5.	236	78	158	(118,000 × 2 × 1) - 78,000= 158,000
	3.				8,636	6,892	1,744	
		1.[]			3,484	2,907	577	
			1.		0	120	-120	
				1.	0	120	-120	(20,000 × 0) - 120,000=- -120,000
			2.		1,499	1,604	-105	
				1.	1,499	1,604	-105	₋₁ (23,600 × 44) - 1,144,000=- -105,000
			3.		485	1,130	-645	
				1.	100	210	-110	(,) (50,000 × 2) - 210,000=- -110,000
				2.	227	720	-493	(60,000 × 2 × 0) - 120,000=- -120,000
								(5,675 × 10 × 4) - 600,000=- -373,000
				3.	158	200	-42	(157,400 × 1 × 1) - 200,000=- -42,000
			4.		0	53	-53	
				1.	0	53	-53	(5,300 × 0) - 53,000=- -53,000
			5.[][]		1,500	0	1,500	
				1.	1,500	0	1,500	() 150,000 × 10 × 1 = 1,500,000
		2.			5,152	3,985	1,167	
			1.		1,732	2,315	-583	
				1.	1,732	2,315	-583	(15,700 × 8 × 12) - 1,920,000=- -412,000

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								()
				가				
								(7,000 × 8 × 4) - 295,000=-71,000
								(50,000 × 0) - 100,000=-100,000
			2.		550	600	-50	
			1.		550	600	-50	(550,000 × 1) - 600,000=-50,000
			3.		1,070	1,070	0	
			1.		1,070	1,070	0	
			4. []		1,800	0	1,800	
			1.		1,800	0	1,800	() × 6 = 50,000 × 6 1,800,000
4.					273,018	13,230	259,788	
	1.				40,159	13,230	26,929	
		1.			40,159	13,230	26,929	
			1.		40,159	13,230	26,929	(220,500 × 11.5 × 4) - 13,230,000=-3,087,000
								() 51,600 2,632,000 × 51 =
								() 51,600 2,426,000 × 47 =
								() 51,600 1,342,000 × 26 =
								() (51,600 1,342,000 × 26)
								() ³ 51,600 6,812,000 × 44 × 3 =
								() ³ 4,631,000 220,500 × 21 =
								() ³ 4,631,000 220,500× 21=
								() ³ 51,600 4,438,000 × 86 =
								() ³ (51,600 1,762,000 × 34 +7,000)
	2.				137,337	0	137,337	
		1.			137,337	0	137,337	
			1.		137,337	0	137,337	() 100 70,620,000 × 3,300 × 214 =
								() 66,717,000 66,717,000 × 1 =
	3.				20,540	0	20,540	
		1. []			20,540	0	20,540	
			1.		20,540	0	20,540	() 4,200,000 4,200,000 × 1 =

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								()
				가				()
								() 4,200,000 4,200,000 × 1 =
								() 22,140,000 × 1 = 22,140,000
								(12,140,000 × 1) - 22,140,000= -10,000,000
			4.		13,200	0	13,200	
			1. []		13,200	0	13,200	
			1.		13,200	0	13,200	() ¹ 300,000 × 44 × 1 = 13,200,000
			5.		3,467	0	3,467	
			1.		3,467	0	3,467	
			1.		3,467	0	3,467	() 53,000 × 1 = 53,000
								() 3,413,020 × 1 = 3,414,000
			6.		18,148	0	18,148	
			1. []		18,148	0	18,148	
			1.		18,148	0	18,148	() × 3 609,333 1,828,000
								() × 3 = 609,333 1,828,000
								() × 6 = 1,659,160 9,955,000
								() × 3 = 1,512,330 4,537,000
			7.		9,692	0	9,692	
			1. []		192	0	192	
			1.		192	0	192	() × 1 192,000 192,000
			2.		9,500	0	9,500	
			1.		9,500	0	9,500	() 9,500,000 × 1 = 9,500,000
			8.		13,200	0	13,200	
			1. []		13,200	0	13,200	
			1.		13,200	0	13,200	() 300,000 × 44 × 1 = 13,200,000
			9. []		17,275	0	17,275	
			1. []		17,275	0	17,275	
			1.		17,275	0	17,275	() × 16 = 220,500 3,528,000
								() × 17 = 220,500 3,749,000

: 1 (:)

								()
				가				()
								() 220,500 3,749,000 × 17 =
								() 3,749,000 220,500× 17 =
								() 2,295,000 2,295,000 × 1 =
								() 114,000 × 1 114,000 =
								() 90,150 × 1 91,000 =
5.					68,242	79,205	-10,963	
	1.				68,242	79,205	-10,963	
		1.			2,640	2,990	-350	
			1.		2,640	2,990	-350	(60,000 × 44) - 2,990,000= -350,000
		2.			12,159	14,175	-2,016	
			1.		12,159	14,175	-2,016	(106,000 × 115 -31,000) - 14,175,000= -2,016,000
		3.			38,729	43,560	-4,831	
			1.		38,729	43,560	-4,831	(3,872,900 × 10) - 43,560,000= -4,831,000
		4.			650	0	650	
			1.		650	0	650	6,500 × 100 = 650,000
		5.			12,584	15,400	-2,816	
			1.		12,584	15,400	-2,816	(299,610 × 42) - 15,400,000= -2,816,000
		6.			1,480	3,080	-1,600	
			1.		1,480	3,080	-1,600	(37,000 × 40) - 3,080,000= -1,600,000
3.					109,001	83,574	25,427	
	1.				61,256	24,260	36,996	
		1.			47,776	17,690	30,086	
			1.	()	2,400	850	1,550	
				1.	2,400	850	1,550	() (50,000 × 48 × 1) - 850,000= 1,550,000
		2.			4,460	4,880	-420	
			1.		2,380	2,800	-420	- (119,000 × 5 × 4) - 2,800,000= -420,000
			2.		2,080	2,080	0	
		3.		()	2,936	6,000	-3,064	

: 1 (:)

								()
				가				()
				1.	2,336	5,400	-3,064	(29,200 × 80) - 5,400,000= -3,064,000
				2.	600	600	0	
			4.		0	1,200	-1,200	
				1.	0	1,200	-1,200	(30,000 × 0) - 1,200,000= -1,200,000
			5.		300	300	0	
				1.	300	300	0	
			6. []		3,500	3,500	0	
				1.	900	900	0	
				2.	2,600	2,600	0	
			7.		960	960	0	
				1.	960	960	0	
			8. []	1-1	17,000	0	17,000	
				1.	3,400	0	3,400	() 100,000 × 2 200,000 × 1 =
								() 100,000 200,000 × 1 × 2 =
								() 3,000,000 30,000 × 4 × 25 =
				2.	13,200	0	13,200	() 20,000 × 90 1,800,000 × 1 =
								() 4,740,000 47,400 × 100 × 1
								() 3,260,000 32,600 × 50 × 2 =
								() 3,400,000 34,000 × 50 × 2 =
				3.	400	0	400	() 400,000 10,000 × 20 × 2 =
			9. []		가 900	0	900	
				1.	900	0	900	() 가 900,000 11,250 × 20 × 4 =
			10. []		14,000	0	14,000	
				1.	6,930	0	6,930	() 92,500 1,850,000 × 2 × 10 =
								() 600,000 50,000 × 2 × 6 =
								() 4,480,000 32,000 × 35 × 4 =
				2.	6,890	0	6,890	() 1,800,000 20,000 × 15 × 6 =
								() 500,000 10,000 × 25 × 2 =

: 1 (:)

								()
				가				
								() 45,900 × 50 × 2 = 4,590,000
			3.		180	0	180	() 15,000 × 6 × 2 = 180,000
			11. []		1,320	0	1,320	
			1.		720	0	720	() 20,000 × 1 × 19 = 380,000
								() 20,000 × 1 × 17 = 340,000
			2.		600	0	600	() 50,000 × 6 = 300,000
								() 50,000 × 6 = 300,000
		2.			234	600	-366	
		1.			134	500	-366	
			1.		134	500	-366	(13,334 × 5 × 2) - 500,000= -366,000
		2.			100	100	0	
			1.		100	100	0	
		3.			300	400	-100	
		1.			300	400	-100	
			1.		300	400	-100	(37,500 × 4 × 2) - 400,000= -100,000
		4.			290	290	0	
		1.			290	290	0	
			1.		240	240	0	
			2.		50	50	0	
		5.			9,040	2,580	6,460	
		1.			1,580	1,580	0	
			1.		580	580	0	
			2.		1,000	1,000	0	
		2.			560	1,000	-440	
			1.		560	1,000	-440	가 (10,000 × 44 × 0) - 440,000= -440,000
		3. []			6,900	0	6,900	
			1.		6,900	0	6,900	() 6,900,000 × 1 = 6,900,000
		6.			1,200	1,200	0	

: 1 (:)

				()			
			가				()
			1.	600	600	0	
			1.	600	600	0	
			2.	600	600	0	
			1.	600	600	0	
			7.	1,700	700	1,000	
			1.	200	200	0	
			1.	200	200	0	
			2.	500	500	0	
			1.	500	500	0	
			3. []	1,000	0	1,000	
			1.	1,000	0	1,000	() 100,000 × 10 = 1,000,000
			8.	116	200	-84	
			1.	116	200	-84	
			1.	116	200	-84	(58,000 × 2) - 200,000= -84,000
			9.	600	600	0	
			1.	600	600	0	
			1.	600	600	0	
			2.	47,745	59,314	-11,569	
			1.	17,584	21,064	-3,480	
			1.	3,543	3,780	-237	
			1.	3,543	3,780	-237	(78,370 × 11) - 1,100,000= -237,000
			2.	1,211	1,224	-13	
			1.	1,000	1,000	0	
			2.	211	224	-13	(6,580 × 16 × 2) - 224,000= -13,000
			3.	1,500	1,500	0	
			1.	1,500	1,500	0	
			4.	5,660	13,660	-8,000	
			1.	5,660	13,660	-8,000	(200,000 × 10) - 10,000,000= -8,000,000

: 1 (:)

								()
				가				()
			5.		600	600	0	
			1.		600	600	0	
			6.		70	300	-230	
			1.		70	300	-230	(35,000 × 2 × 1) - 300,000= -230,000
			7. []		4,000	0	4,000	
			1.		500	0	500	() () 100,000 × 1 × 5 500,000
			2.		3,500	0	3,500	() () 35,000 × 20 × 5 = 3,500,000
			8. []		1,000	0	1,000	
			1.		110	0	110	() 110,000 × 1 × 1 = 110,000
			2.		890	0	890	() 890,000 × 1 = 890,000
		2.			23,143	30,776	-7,633	
			1.		16,920	19,306	-2,386	
			1.		1,950	1,750	200	(390,000 × 5) - 1,750,000= 200,000
			2.		14,970	17,556	-2,586	(33,000 × 37 × 3) - 4,620,000= -957,000
								(30,000 × 37) - 1,408,000= -298,000
								(103,100 × 42 × 1) - 3,960,000= 371,000
								(23,100 × 37 × 1) - 1,144,000= -289,000
								(69,300 × 37 × 1) - 3,520,000= -955,000
								(1,100 × 37 × 1) - 44,000= -3,000
								(65,000 × 37 × 1) - 2,860,000= -455,000
			2. (2,3)		6,223	9,550	-3,327	
			1.		542	800	-258	(135,490 × 4) - 800,000= -258,000
			2.		5,681	8,750	-3,069	(20,000 × 46) - 2,400,000= -1,480,000
								(27,700 × 46) - 1,846,000= -571,000
								(64,780 × 46) - 2,392,000= 588,000
								(11,000 × 46) - 2,112,000= -1,606,000
			3.		0	1,920	-1,920	
			1.		0	1,920	-1,920	(15,000 × 44 × 0) - 660,000= -660,000

: 1 (:)

								()
				가				()
								(15,000 × 44 × 0) - 660,000= -660,000
								(300,000 × 2 × 0) - 600,000= -600,000
		3.			1,100	1,100	0	
			1.		1,100	1,100	0	
				1.	1,100	1,100	0	
		4.			608	800	-192	
			1.		608	800	-192	
				1.	608	800	-192	(60,750× 10) - 800,000= -192,000
		5.			5,310	5,574	-264	
			1.		0	264	-264	
				1.	0	264	-264	(3,000 × 44 × 0) - 264,000= -264,000
			2.		5,310	5,310	0	
				1.	500	500	0	
				2.	4,810	4,810	0	
4.					28,482	40,500	-12,018	
	1.				16,212	36,000	-19,788	
		1.			16,212	36,000	-19,788	
			1.		16,212	36,000	-19,788	
				1.	15,510	33,600	-18,090	(517,000 × 6 × 5) - 33,600,000= -18,090,000
				2.	0	1,500	-1,500	(702,000 × 0) - 1,500,000= -1,500,000
				3.	0	430	-430	(860 × 500 × 0) - 430,000= -430,000
				4.	702	470	232	(351,000 × 2) - 470,000= 232,000
	2.				12,270	4,500	7,770	
		1.			12,270	4,500	7,770	
			1.		870	1,500	-630	
				1.	870	300	570	(290,000 × 3 × 1) - 300,000= 570,000
				2.	0	1,200	-1,200	(40,000 × 30 × 0) - 1,200,000= -1,200,000
			2.		3,000	3,000	0	

: 1 (:)

								()
				가				()
				1.	3,000	3,000	0	
			3. []		8,400	0	8,400	
				1.	500	0	500	() 250,000 × 2 × 1 = 500,000
				2.	7,900	0	7,900	() 63,200 × 25 × 5 = 7,900,000
5.					173,822	91,760	82,062	
	1.				47,031	47,613	-582	
		1.			47,031	47,613	-582	
			1.		1,859	3,490	-1,631	
				1.	188	300	-112	(250 × 150 × 5) - 300,000= -112,000
				2.	1,671	1,690	-19	(16,250 × 16) - 240,000= 20,000
								(61,150 × 4) - 300,000= -55,000
								(193,000 × 2) - 400,000= -14,000
								(13,600 × 50) - 750,000= -70,000
								() 100,000 × 1 100,000
				3.	0	1,500	-1,500	(750,000 × 0) - 1,500,000= -1,500,000
			2.		1,695	2,690	-995	
				1.	1,695	1,870	-175	(1,760 × 500) - 900,000= -20,000
								(2,225 × 200) - 600,000= -155,000
				2.	0	820	-820	(32,000 × 0) - 820,000= -820,000
			3.		3,716	2,450	1,266	
				1.	2,490	1,100	1,390	(245,000 × 3) - 300,000= 435,000
								(94,000 × 5) - 250,000= 220,000
								(1,035,000 × 1) - 300,000= 735,000
				2.	1,226	1,350	-124	(13,620 × 45 × 2) - 1,350,000= -124,000
			4.	가	195	250	-55	
				1.	195	250	-55	가 250,000= (195,000 × 1) - -55,000
			5.		500	500	0	
				1.	500	500	0	

: 1 (:)

				가				()
			6. []	39,066	38,233	833		
			1.	36,235	35,425	810	(3,940,000 × 1) - 3,700,000=	240,000
							(87,500 × 16) - 830,000=	570,000
			2.	2,831	2,808	23	4 2,808,000=	(235,910 × 12) - 23,000
		2.		6,758	3,687	3,071		
		1.		3,018	483	2,535		
		1.		458	483	-25		
			1.	140	140	0		
			2.	18	18	0		
			3.	300	300	0		
			4.	0	25	-25	(550 × 44 × 0) - 25,000=	-25,000
		2. []		560	0	560		
			1.	560	0	560	() 70,000 × 2 × 4 =	560,000
		3. []		2,000	0	2,000		
			1.	300	0	300	() =	100,000 × 3 300,000
			2.	1,700	0	1,700	() =	800,000 × 1 800,000
							() 900,000 × 1 =	900,000
		2.		3,740	2,560	1,180		
		1.		160	580	-420		
			1.	120	210	-90	() × 3) - 210,000=	(40,000 -90,000
			2.	40	300	-260	(2,000 × 5 × 4) - 300,000=	-260,000
			3.	0	70	-70	(35,000 × 0) - 70,000=	-70,000
		2.OCTV		1,980	1,980	0		
			1.	1,980	1,980	0		
		3. []		1,600	0	1,600		
			1.	1,600	0	1,600	() × 2 × 3 =	100,000 600,000
							() × 2 × 10	24 50,000 1,000,000
		3.		0	644	-644		

: 1 (:)

								()
				가				()
			1.	()	0	90	-90	
			1.		0	90	-90	(45,000 × 0) - 90,000=- -90,000
			2.		0	554	-554	
			1.		0	70	-70	(70,000 × 0) - 70,000=- -70,000
			2.		0	484	-484	(0 × 44) - 484,000=- -484,000
		3.			2,886	5,900	-3,014	
		1.			2,886	5,900	-3,014	
		1.			2,886	5,900	-3,014	
			1.		2,450	3,360	-910	(1,000 × 50) - 540,000=- -490,000
								(210,000 × 0) - 420,000=- -420,000
			2.		0	1,840	-1,840	(920,000 × 0) - 1,840,000=- -1,840,000
			3.		436	700	-264	(218,000 × 2) - 700,000=- -264,000
		4.			117,147	34,560	82,587	
		1.			117,147	34,560	82,587	
		1.			19,944	13,050	6,894	
			1.		19,944	13,050	6,894	(1,120,000 × 3) - 3,450,000=- -90,000
								(345,480 × 48) - 9,600,000=- 6,984,000
		2.			11,252	9,750	1,502	
			1.		11,252	9,750	1,502	(2,173,236 × 5) - 5,750,000=- 5,117,000
								(19,250 × 20) - 4,000,000=- -3,615,000
		3.			85,951	11,760	74,191	
			1.		3,306	7,200	-3,894	(400,000 × 0) - 2,400,000=- -2,400,000
								(3,306,000 × 1) - 4,800,000=- -1,494,000
			2.		56,354	0	56,354	() [] 6,958,350 × 1 6,959,000
								() [] 가 50,700,000 × 1 = 50,700,000
								[] (49,395,000 × 1) - 50,700,000=- 1,305,000
			3.		26,291	4,560	21,731	(190,000 × 10 × 1) - 4,560,000=- -2,660,000
								() [] 3,855,000 × 1 3,855,000

: 1 (:)

								()
				가				
								() [] 20,535,650× 1 20,536,000
6.					219,093	196,230	22,863	
	1.				59,236	61,997	-2,761	
		1.			19,370	21,159	-1,789	
			1.		4,415	4,770	-355	
				1.	175	240	-65	(21,775 × 4 × 2) - 240,000= -65,000
				2.	660	800	-140	(22,000 × 3 × 10) - 800,000= -140,000
				3.	580	730	-150	(12,000 × 20 × 2) - 610,000= -130,000
								茶 (25,000 × 2 × 2) - 120,000= -20,000
				4.	3,000	3,000	0	
			2.		5,188	6,400	-1,212	
				1.	192	400	-208	(24,000 × 4 × 2) - 400,000= -208,000
				2.	4,800	5,760	-960	(25,000 × 16 × 12) - 5,760,000= -960,000
				3.	196	240	-44	茶 (16,300 × 3 × 4) - 240,000= -44,000
			3.		9,767	9,989	-222	
				1.	7,825	7,783	42	(114,980 × 5) - 5,587,000= 162,000
								(15,000 × 2) - 480,000= -120,000
				2.	160	160	0	
				3.	1,332	1,710	-378	() (12,000 × 7) - 630,000= -378,000
				4.	450	336	114	113,700 × 1 = 114,000
			2.		39,866	40,838	-972	
				1.	39,866	40,838	-972	
					36,896	38,018	-1,122	(60,000 × 8) - 720,000= -240,000
								(220,500 × 0) - 882,000= -882,000
				2.	2,970	2,820	150	(247,500 × 12) - 2,820,000= 150,000
			2.		156,487	131,643	24,844	
				1.	156,487	131,643	24,844	
				1.	33,534	31,640	1,894	

: 1 (:)

								()
				가				()
				1.	18,336	18,000	336	(1,528,000 × 12) - 18,000,000= 336,000
				2.	7,950	6,000	1,950	(662,500 × 12) - 6,000,000= 1,950,000
				3.	7,248	7,640	-392	(212,000 × 12) - 2,640,000= -96,000
								(392,000 × 12) - 4,800,000= -96,000
								(100,000 × 0) - 200,000= -200,000
				2.	2,615	2,631	-16	
				1.	2,615	2,631	-16	(817 × 800 × 4) - 2,631,000= -16,000
				3.	7,933	8,790	-857	
								(250,000 × 0) - 3,000,000= -3,000,000
								(5,457,400 × 1) - 4,800,000= 658,000
								(137,500 × 2 × 9) - 990,000= 1,485,000
				4.	51,696	37,749	13,947	
				1.	51,399	34,749	16,650	(3,717,430 × 12) - 30,960,000= 13,650,000
								(3,000,000 × 2) - 3,000,000= 3,000,000
								(297,000 × 1) - 3,000,000= -2,703,000
				2.	297	3,000	-2,703	
				5.	3,312	3,490	-178	
				1.	3,312	3,490	-178	(115,500 × 4) - 640,000= -178,000
				6.	4,037	13,280	-9,243	
				1.	4,037	13,280	-9,243	(536,300 × 1) - 8,000,000= -7,463,000
								(350,000 × 10) - 5,280,000= -1,780,000
				7.	38,368	19,200	19,168	
				1.	38,368	19,200	19,168	(82,500 × 12) - 3,600,000= -2,610,000
								(172,700 × 10) - 3,600,000= -1,873,000
								(1,304,500 × 12) - 12,000,000= 3,654,000
								가 19,997,000 × 1 = 19,997,000
				8.	14,992	14,863	129	
				1.	2,917	2,788	129	(243,083 × 12) - 2,388,000= 529,000
								(200,000 × 0) - 400,000= -400,000

: 1 (:)

								()
				가				()
			2.		12,075	12,075	0	
	3.				3,370	2,590	780	
		1.			356	880	-524	
			1.		356	880	-524	
				1.	0	100	-100	(50,000 × 0) - 100,000= -100,000
				2.	10	240	-230	(10,000 × 1 × 1) - 240,000= -230,000
				3.	346	540	-194	(9,600 × 9 × 4) - 540,000= -194,000
		2.			3,014	1,710	1,304	
			1.		754	950	-196	
				1.	450	450	0	
				2.	304	500	-196	(151,940 × 2) - 500,000= -196,000
			2.		260	760	-500	
				1.	240	600	-360	(120,000 × 2) - 600,000= -360,000
				2.	20	160	-140	(20,000 × 1 × 1) - 160,000= -140,000
			3. []		2,000	0	2,000	
				1.	1,410	0	1,410	() 28,200 × 10 × 5 = 1,410,000
				2.	350	0	350	() 175,000 × 2 = 350,000
				3.	240	0	240	() 2,000 × 20 × 6 = 240,000
7.					28,056	9,000	19,056	
	1.				28,056	9,000	19,056	
		1.			28,056	9,000	19,056	
			1.		260	9,000	-8,740	
				1.	260	9,000	-8,740	(260,000 × 1) - 9,000,000= -8,740,000
			2. []		14,308	0	14,308	
				1.	14,308	0	14,308	() 1,530,000 × 1 = 1,530,000
								() 34,470,000 × 1 = 34,470,000
								(12,778,000 × 1) - 34,470,000= -21,692,000
			3. []	가	13,488	0	13,488	

: 1 (:)

								()
				가				()
				1.	13,488	0	13,488	가 13,488,000 × 1 = 13,488,000
8.					0	9,150	-9,150	
	1.				0	9,150	-9,150	
		1.			0	9,150	-9,150	
			1.		0	9,150	-9,150	
				1.	0	9,150	-9,150	(9,150,000 × 0) - 9,150,000= -9,150,000
					2,975,107	2,523,872	451,235	