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									()	
				가						
1.					3,270,024	3,261,924	8,100			
1.					3,205,024	3,196,924	8,100			
1.					3,205,024	3,196,924	8,100			
1.					3,205,024	3,196,924	8,100			
1.					2,708,324	0	0	2178808000 *1 = : 2,708,324,000 × 1 = 2,708,324,000		
2.					411,700	0	0	349792000 *1 = : 411,700,000 × 1 = 411,700,000		
3.					85,000	0	0	: 85,000,000 85,000,000 × 1 =		
2.					65,000	65,000	0			
1.					50,000	50,000	0			
1.					0	50,000	-50,000			
2.					50,000	0	50,000			
1.					50,000	0	0	50000000 *1 = : 50,000,000 × 1 50,000,000 =		
2.					15,000	15,000	0			
1.					15,000	15,000	0			
1.					15,000	0	0	15000000 *1 = : 1,500,000 15,000,000 × 10 =		
2.					205,431	172,834	32,597			
1.					200,731	171,134	29,597			
1.					200,731	171,134	29,597			
1.					17,280	17,280	0			
1.					17,280	0	0	: 3,200 × 30 × 180 = 17,280,000		
2.					40,000	40,000	0			
1.					40,000	0	0	: 50,000 × 200 × 4 = 40,000,000		
3.					74,775	101,790	-27,015			
1.					74,775	0	0	: 240,000 × 221 = 53,040,000		
								: 45,000 × 483 = 21,735,000		
4.					13,676	12,064	1,612			
1.					13,676	0	0	: 52,000 × 263 = 13,676,000		
5.					55,000	0	55,000			

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								()	
				가					
				1.	55,000	0	0	: 250,000 × 220 =	55,000,000
			2.		4,700	1,700	3,000		
			1.		4,100	700	3,400		
			1.		4,100	700	3,400		
			1.		4,100	0	0	700000 *1 = : 700,000 × 1 =	700,000
								1000000 *1 = : 1,000,000 × 1 =	1,000,000
								=	
								2400000 *1 = : 2,400,000	2,400,000
								× 1 =	
			2.		600	1,000	-400		
			1.		100	500	-400		
			1.		100	0	0	100000 *1 = : 100,000 × 1 =	100,000
			2.		500	500	0		
			1.		500	0	0	500000 *1 = : 500,000	500,000
								× 1 =	
			3.		2,000	10,000	-8,000		
			1.		2,000	10,000	-8,000		
			1.		2,000	10,000	-8,000		
			1.		2,000	10,000	-8,000		
			1.		2,000	0	0	-679.420 , 12,324,196 : 2,000,000 × 1 =	2,000,000
					3,477,455	3,444,758	32,697		

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								()
				가				
1.					2,720,624	2,666,155	54,469	
1.					0	2,237,669	-2,237,669	
	1.				0	2,237,669	-2,237,669	
2.					2,553,856	0	2,553,856	
1.					2,275,789	0	2,275,789	
1.					1,561,576	0	0	
	1.				1,440,684	0	0	120,057,000 × 12 = 1,440,684,000
	2.				120,892	0	0	60,446,000 × 2 = 120,892,000
2.					234,436	0	0	
1.					39,420	0	0	가 2,725,000 × 12 = 32,700,000
								가가 560,000 × 12 = 6,720,000
2가					22,440	0	0	가 1,870,000 × 12 = 22,440,000
3.					17,884	0	0	4,471,000 × 4 = 17,884,000
4.					960	0	0	80,000 × 12 = 960,000
5.					90,000	0	0	7,500,000 × 12 = 90,000,000
6.	가	1			2,220	0	0	가 185,000 × 12 = 2,220,000
7.	가	2			10,080	0	0	840,000 × 12 = 10,080,000
8.	가	4			25,080	0	0	2,090,000 × 12 = 25,080,000
9.	가	6			360	0	0	30,000 × 12 = 360,000
10.					4,872	0	0	406,000 × 12 = 4,872,000
11.					21,120	0	0	1,760,000 × 12 = 21,120,000
3.					118,560	0	0	
1.					118,560	0	0	6,200,000 × 12 = 74,400,000
								3,200,000 × 12 = 38,400,000
								480,000 × 12 = 5,760,000
4.					39,820	0	0	
1.					39,820	0	0	3,262,000 × 10 = 32,620,000
								600,000 × 12 = 7,200,000

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								()
				가				
				5.	193,540	0	0	
				1.	46,800	0	0	3,900,000 × 12 = 46,800,000
				2. 가	146,740	0	0	가 73,370,000 × 2 = 146,740,000
				6.	127,857	0	0	
				1.	120,057	0	0	120,057,000 × 100% = 120,057,000
				2.	7,800	0	0	650,000 × 12 = 7,800,000
				2.	278,067	0	278,067	
				1.	174,316	0	0	
				1.	161,280	0	0	13,440,000 × 12 = 161,280,000
				2.	13,036	0	0	6,518,000 × 2 = 13,036,000
				2.	16,368	0	0	
				1.	5,400	0	0	가 390,000 × 12 = 4,680,000
								가가 60,000 × 12 = 720,000
				2.	3,504	0	0	292,000 × 12 = 3,504,000
				3.가	5,040	0	0	가 420,000 × 12 = 5,040,000
				4.	2,424	0	0	606,000 × 4 = 2,424,000
				3.	19,140	0	0	
				1.	19,140	0	0	950,000 × 12 = 11,400,000
								600,000 × 12 = 7,200,000
								45,000 × 12 = 540,000
				4.	15,549	0	0	
				1.	15,549	0	0	432,000 × 12 = 5,184,000
								863,740 × 12 = 10,365,000
				5.	31,934	0	0	
				1.	7,800	0	0	650,000 × 12 = 7,800,000
				2. 가	16,424	0	0	가 8,212,000 × 2 = 16,424,000
				3. 가	7,710	0	0	가 7,710,000 × 1 = 7,710,000
				6.	20,760	0	0	

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								()
				가				()
				1.	13,440	0	0	13,440,000 × 100% = 13,440,000
				2.	7,320	0	0	610,000 × 12 = 7,320,000
	3.				0	249,856	-249,856	
		1.			0	249,856	-249,856	
	4.				0	172,730	-172,730	
		1.			0	144,890	-144,890	
		2.			0	27,840	-27,840	
	5.				154,468	0	154,468	
		1.			154,468	0	154,468	
			1.		154,468	0	0	
				1.	154,468	0	0	8,160,000 × 12 = 97,920,000
								850,000 × 2 = 1,700,000
								가 220,000 × 12 = 2,640,000
								1,000,000 × 12 = 12,000,000
								110,000 × 12 = 1,320,000
								387,000 × 10 = 3,870,000
								40,000 × 12 = 480,000
								520,000 × 12 = 6,240,000
								가 4,906,000 × 2 = 9,812,000
								300,000 × 12 = 3,600,000
								146,902,000 × 4.5% 6,611,000
								146,902,000 × 6.464%/2 4,748,000
								146,902,000 × 1.4% 2,057,000
								146,902,000 × 1.0% 1,470,000
	6.				12,300	5,900	6,400	
		1.			0	5,900	-5,900	
		2.			4,000	0	4,000	
			1.		2,000	0	0	

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								()
				가				
				1.	2,000	0	0	50,000 × 40 = 2,000,000
			2.		1,300	0	0	
				1.	1,300	0	0	1,300,000 × 1 = 1,300,000
			3.		700	0	0	
				1.	550	0	0	100,000× 4 = 400,000
			2.	150	0	0	150,000× 1 = 150,000	
			3.		8,300	0	8,300	
				1.	2,000	0	0	
					1.	2,000	0	0
				2.	1,800	0	0	
					1.	1,800	0	0
				3.	1,800	0	0	
					1.	1,800	0	0
				4.	2,700	0	0	
			1.		2,700	0	0	30,000 × 45 × 2 = 2,700,000
2.	/	255,876	209,397	46,479				
	1.		17,280	17,280	0			
		1.	0	17,280	-17,280			
			2.	17,280	0	17,280		
		1.	17,280	0	0			
			1.	17,280	0	0	3,200 × 30 × 180 = 17,280,000	
	2.		17,722	17,159	563			
		1.	0	6,436	-6,436			
			2.	0	3,646	-3,646		
			3.	0	1,984	-1,984		
			4.	0	5,093	-5,093		
	5.		12,632	0	12,632			

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									()
				가					()
			1.		4,168	0	0		
			1.		4,168	0	0	5,920 × 704 =	4,168,000
			2.		100	0	0		
			1.		100	0	0	50,000 × 2 =	100,000
			3.		5,756	0	0		
			1.		5,756	0	0	1 23,000 × 220 =	5,060,000
								35,000 × 6 =	210,000
								980 × 495 =	486,000
			4.		2,608	0	0		
			1.		200	0	0	200,000 × 1 =	200,000
			2.		2,408	0	0	2,000 × 704 =	1,408,000
								50,000 × 4 =	200,000
								200,000 × 1 =	200,000
								300,000 × 1 =	300,000
								300,000 × 1 =	300,000
			6.		5,090	0	5,090		
			1.		2,590	0	0		
			1.		2,590	0	0	120,000 × 12 =	1,440,000
								100,000 × 4 =	400,000
								250,000 × 3 =	750,000
			2.		550	0	0		
			1.		550	0	0	275,000 × 2 =	550,000
			3.		1,950	0	0		
			1.		1,950	0	0	250,000 × 5 =	1,250,000
								700,000 × 1 =	700,000
			3.		0	85,315	-85,315		
			1.		0	85,315	-85,315		
			4.		220,874	0	220,874		

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									()
				가					()
		1.			85,000	0	85,000		
			1.		31,084	0	0		
				1.	31,084	0	0	1,798,300× 12 =	21,580,000
								60,800 × 16 =	973,000
								11,400 × 200 =	2,280,000
								가 250,000 × 2 =	500,000
								50,000 × 12 =	600,000
								2,162,000 × 1 =	2,162,000
								1,167,000 × 1 =	1,167,000
								802,000 × 1 =	802,000
								360,000 × 1 =	360,000
								260,000 × 1 =	260,000
								400,000× 1 =	400,000
			2.가		5,000	0	0		
				1.	5,000	0	0	2,880,000 × 1 =	2,880,000
								2,120,000 × 1 =	2,120,000
			3.		4,300	0	0		
				1.	4,300	0	0	가 300,000 × 1 =	300,000
								600,000 × 1 =	600,000
								3,400,000 × 1 =	3,400,000
			4.		7,800	0	0		
				1.	7,800	0	0	2 3 4,800,000 × 1 =	4,800,000
								500,000 × 6 =	3,000,000
			5.		14,200	0	0		
				1.	14,200	0	0	4,500,000 × 1 =	4,500,000
								3,700,000 × 1 =	3,700,000
								6,000,000 × 1 =	6,000,000
			6.		8,500	0	0		

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								()
				가				
				1.	8,500	0	0	$2,500,000 \times 1 = 2,500,000$ $2,000,000 \times 1 = 2,000,000$ $3,000,000 \times 1 = 3,000,000$ $() 1,000,000 \times 1 = 1,000,000$
				7.	3,800	0	0	
				1.	3,800	0	0	$가 500,000 \times 1 = 500,000$ $1,000,000 \times 1 = 1,000,000$ $2,300,000 \times 1 = 2,300,000$
				8.	5,000	0	0	
				1.	5,000	0	0	$1,500,000 \times 1 = 1,500,000$ $50,000 \times 30 = 1,500,000$ $20,000 \times 50 = 1,000,000$ $1,000,000 \times 1 = 1,000,000$
				9.	1,816	0	0	
				1.	1,816	0	0	$1,816,000 \times 1 = 1,816,000$
				10.	500	0	0	
				1.	500	0	0	$250,000 \times 2 = 500,000$
				11.	3,000	0	0	
				1.	1,200	0	0	$10,000 \times 10 \times 12 = 1,200,000$
				2.	1,800	0	0	$100,000 \times 10 = 1,000,000$ $80,000 \times 10 = 800,000$
				2.	135,874	0	135,874	
				1.	13,676	0	0	
				1.	13,676	0	0	$52,000 \times 263 = 13,676,000$
				2.	66,758	0	0	
				1.	66,758	0	0	$66,758,000 \times 1 = 66,758,000$
				3.	55,000	0	0	
				1.	55,000	0	0	$250,000 \times 220 = 55,000,000$

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								()
				가				()
			4.		440	0	0	
			1.		440	0	0	$2,000 \times 220 = 440,000$
	5.				0	89,643	-89,643	
		1.			0	12,064	-12,064	
		2.			0	77,579	-77,579	
3.					120,193	158,884	-38,691	
	1.				30,083	28,629	1,454	
		1.			0	1,200	-1,200	
		2.			0	600	-600	
		3.			0	2,550	-2,550	
		4.	(,)		0	1,050	-1,050	
		5.	(, 2)		0	900	-900	
		6.			0	8,500	-8,500	
		7.			0	6,350	-6,350	
		8.	가		0	1,984	-1,984	
		9.			0	2,200	-2,200	
		10.			0	3,295	-3,295	
		11.			11,600	0	11,600	
		1.	()		600	0	0	
			1.		600	0	0	$= () 600,000 \times 1 = 600,000$
		2.			1,000	0	0	
			1.		200	0	0	$50,000 \times 4 = 200,000$
			2.		800	0	0	$10,000 \times 40 \times 2 = 800,000$
		3.			3,000	0	0	
			1.		3,000	0	0	$30,000 \times 50 \times 2 = 3,000,000$
		4.			7,000	0	0	
			1.		5,850	0	0	$30,000 \times 65 \times 3 = 5,850,000$
			2.		1,150	0	0	$300,000 \times 2 = 600,000$

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								()
				가				
								275,000 × 2 = 550,000
		12.			1,200	0	1,200	
			1.		1,200	0	0	
				1.	1,200	0	0	5,000 × 40 × 2 = 400,000
								40,000 × 20 = 800,000
		13.			1,200	0	1,200	
			1.		1,200	0	0	
				1.	170	0	0	70,000 × 1 = 70,000
								10,000 × 10 = 100,000
				2.	1,030	0	0	50,000 × 1 = 50,000
								10,000 × 15 × 1 = 150,000
								80,000 × 1 = 80,000
								150,000 × 2 = 300,000
								150,000 × 1 = 150,000
								10,000 × 30 × 1 = 300,000
		14.			300	0	300	
			1.		300	0	0	
				1.	300	0	0	() 300,000 × 1 = 300,000
		15.			6,300	0	6,300	
			1.		3,000	0	0	
				1.	150	0	0	50,000 × 3 = 150,000
				2.	2,850	0	0	150,000 × 19 = 2,850,000
			2.		800	0	0	
				1.	600	0	0	30,000 × 20 × 1 = 600,000
				2.	200	0	0	10,000 × 20 × 1 = 200,000
			3.		2,500	0	0	
				1.	2,500	0	0	27 125,000 × 4 × 3 = 1,500,000
								40,000 × 25 = 1,000,000

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								()
				가				()
		16.			2,000	0	2,000	
		1.			2,000	0	0	
			1.		400	0	0	200,000 × 2 = 400,000
			2.		800	0	0	10 50,000 × 10 = 500,000
								150,000 × 2 = 300,000
			3.		200	0	0	200,000 × 1 = 200,000
			4.		600	0	0	600,000 × 1 = 600,000
		17.			4,597	0	4,597	
		1.			2,547	0	0	
			1.		2,547	0	0	2 7,000 × 221 = 1,547,000
								900,000 × 1 = 900,000
								가 10,000 × 10 = 100,000
		2.			1,050	0	0	
			1.		900	0	0	100,000 × 2 × 2 = 400,000
								500,000 × 1 = 500,000
			2.		150	0	0	150,000 × 1 = 150,000
		3.			1,000	0	0	
			1.		1,000	0	0	25,000 × 40 = 1,000,000
		18.			950	0	950	
		1.			950	0	0	
			1.		950	0	0	150,000 × 1 = 150,000
								5,000 × 30 = 150,000
								5,000 × 30 = 150,000
								150,000 × 1 = 150,000
								200,000 × 1 = 200,000
								150,000 × 1 = 150,000
		19.			1,936	0	1,936	
		1.			1,936	0	0	

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								()	
				가				()	
				1.	1,936	0	0	2	4,000 × 221 = 884,000
								3	4,000 × 263 = 1,052,000
				2.	90,110	130,255	-40,145		
				1.	0	81,000	-81,000		
				2.	0	8,475	-8,475		
				3.	0	21,310	-21,310		
				4.	0	1,400	-1,400		
				5.	0	2,725	-2,725		
				6.	0	7,025	-7,025		
				7.	0	1,120	-1,120		
				8.	0	2,450	-2,450		
				9.	0	4,750	-4,750		
				10.	9,235	0	9,235		
				1.	2,500	0	0		
				1.	2,500	0	0	2,500,000 × 1 =	2,500,000
				2.	1,200	0	0		
				1.	1,200	0	0	600,000 × 2 =	1,200,000
				3.	4,750	0	0		
				1.	4,750	0	0	1	250,000 × 6 = 1,500,000
								2	250,000 × 6 = 1,500,000
								3	250,000 × 7 = 1,750,000
				4.	785	0	0		
				1.	785	0	0	10,000 × 6 =	60,000
								50,000 × 8 =	400,000
								5,000 × 45 =	225,000
								100,000 × 1 =	100,000
				11.	77,175	0	77,175		
				1.	53,040	0	0		

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								()	
				가					
			1.		53,040	0	0	(2 3) 100,000 × 221 =	22,100,000
								6,000 × 2 × 221 =	2,652,000
								3,000,000 × 6 =	18,000,000
								46,000 × 221 =	10,166,000
								122,000 × 1 =	122,000
			2.		21,735	0	0		
				1.	21,735	0	0	45,000 × 483 =	21,735,000
			3.		2,400	0	0		
				1.	2,400	0	0	240,000 × 10 =	2,400,000
			12.		3,700	0	3,700		
			1.		100	0	0		
				1.	100	0	0	100,000 × 1 =	100,000
			2.	UCC	300	0	0		
				1.	300	0	0	300,000 × 1 =	300,000
			3.		1,300	0	0		
				1.	1,300	0	0	가 () 150,000× 2 =	300,000
								가 () 200,000 × 2	400,000
								=	
								. . 400,000 × 1 =	400,000
			4.		1,100	0	0		
				1.	1,100	0	0	100,000 × 2 =	200,000
								가 () 150,000 × 2 =	300,000
								가 () 300,000 × 2 =	600,000
				5.		300	0	0	
			1.		300	0	0	100,000 × 3 =	300,000
			6.		600	0	0		
				1.	600	0	0	300,000 × 2 =	600,000
4.		55,480	49,520	5,960					

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								()
				가				
	1.				40,000	40,000	0	
	1.				0	40,000	-40,000	
	2.				40,000	0	40,000	
	1.				40,000	0	0	
	1.				40,000	0	0	$50,000 \times 5 \times 160 = 40,000,000$
	2.				7,000	7,000	0	
	1.				0	7,000	-7,000	
	2.				7,000	0	7,000	
	1.				7,000	0	0	
	1.				7,000	0	0	$7,000,000 \times 1 = 7,000,000$
	3.				6,000	0	6,000	
	1.				6,000	0	6,000	
	1.				5,000	0	0	
	1.				5,000	0	0	$10,000 \times 250 \times 2 = 5,000,000$
	2.				1,000	0	0	
	1.				1,000	0	0	$300,000 \times 1 = 300,000$
								$5,000 \times 80 = 400,000$
								$300,000 \times 1 = 300,000$
	4.				2,480	2,520	-40	
	1.				0	2,520	-2,520	
	2.				2,480	0	2,480	
	1.				2,480	0	0	
	1.				400	0	0	$100,000 \times 4 = 400,000$
	2.				2,080	0	0	$(\quad , \quad) 200,000 \times 8 = 1,600,000$
								$60,000 \times 8 = 480,000$
5.				115,427	123,773	-8,346		
1.				69,459	62,733	6,726		
1.				0	60,813	-60,813		

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								()
				가				()
		2.	가		0	1,920	-1,920	
		3.			69,459	0	69,459	
			1.		26,507	0	0	
				1.	26,507	0	0	15,000 × 40 = 600,000
								20,000 × 20 = 400,000
								2,000,000 × 1 = 2,000,000
								20,000 × 100 = 2,000,000
								5,000 × 300 = 1,500,000
								24,000 × 30 × 4 = 2,880,000
								20,000 × 19 × 2 = 760,000
								20,000 × 6 = 120,000
								가 A4 19,800 × 25 = 495,000
								가 B4 29,000 × 20 = 580,000
								A4 19,800 × 100 = 1,980,000
								B4 29,000 × 50 = 1,450,000
								A4 24,310 × 80 = 1,945,000
								B4 27,500 × 100 = 2,750,000
								198,000 × 24 = 4,752,000
								74,800 × 26 = 1,945,000
								= 100,000 × 1 100,000
								5,000 × 50 = 250,000
			2.	가	2,860	0	0	
				1.	2,860	0	0	180,000 × 7 = 1,260,000
								180,000 × 2 = 360,000
								200,000 × 1 = 200,000
								80,000 × 5 = 400,000
								가 8,000 × 40 × 2 = 640,000
			3.		1,800	0	0	

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									()
				가					()
				1.	1,800	0	0		10,000× 30 = 300,000
									100,000× 5 = 500,000
									1,000,000× 1 = 1,000,000
				4.	100	0	0		
				1.	100	0	0		100,000 × 1 = 100,000
				5.	5,100	0	0		
				1.	5,100	0	0		150,000 × 4 × 1 = 600,000
									10,000 × 350 × 1 = 3,500,000
									1,000,000 × 1 = 1,000,000
				6.	4,600	0	0		
				1.	4,600	0	0		50,000 × 20 × 4 = 4,000,000
									100,000 × 1 × 6 = 600,000
				7.	3,980	0	0		
				1.	3,980	0	0		() 600,000 × 2 = 1,200,000
								=	1,780,000× 1 = 1,780,000
								=	500,000 × 2 = 1,000,000
				8.	24,512	0	0		
				1.	22,465	0	0		1,501,910 × 12 = 18,023,000
									() 20,735,930 /12 = 1,728,000
									53,067 × 15 = 797,000
									60,000 × 12 = 720,000
									9,950 × 6 × 10 = 597,000
								가	50,000 × 12 = 600,000
				2.	2,047	0	0		20,735,930 × 4.5% = 934,000
									20,735,930 × 2.995% = 622,000
									20,735,930 × 1.5% = 312,000
									20,735,930 × 0.88% = 179,000
				2.	7,250	0	7,250		

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								()		
				가						
		1.			4,850	0	4,850			
		1.				2,530	0	0		
			1.		1,750	0	0	10,000 × 35 × 5 =	1,750,000	
				2.		780	0	0	130,000 × 6 =	780,000
		2.				420	0	0		
			1.		420	0	0	30,000 × 4 =	120,000	
								200,000 × 1 =	200,000	
							100,000 × 1 =	100,000		
		3.				400	0	0		
			1.		400	0	0	100,000 × 2 =	200,000	
								100,000 × 2 =	200,000	
		4.wee				1,500	0	0		
			1.		1,500	0	0	150,000 × 10 =	1,500,000	
		2.				600	0	600		
		1.				600	0	0		
			1.		200	0	0	100,000 × 2 =	200,000	
				2.		400	0	0	100,000 × 2 =	200,000
									100,000 × 2 =	200,000
			3.				1,800	0	1,800	
		1.				800	0	0		
			1.		800	0	0	1,000 × 800 =	800,000	
				2.			800	0	0	
			1.		800	0	0	1,000 × 800 =	800,000	
				3.			200	0	0	
			1.		200	0	0	200,000 × 1 =	200,000	
		3.				23,068	46,340	-23,272		
		1.				0	1,250	-1,250		
			2.			0	17,300	-17,300		

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									()
				가					()
		3.			0	25,790	-25,790		
		4. (Nee)			0	2,000	-2,000		
		5.			1,150	0	1,150		
		1.			1,150	0	0		
			1.		1,150	0	0	150,000 × 1 =	150,000
								200,000 × 1 =	200,000
								100,000 × 3 =	300,000
								100,000 × 5 =	500,000
		6.			21,918	0	21,918		
		1.			21,918	0	0		
			1.		14,988	0	0	77,550 × 42 +330,000=	3,588,000
								1,000,000 × 1 =	1,000,000
								200,000 × 12 =	2,400,000
								500,000 × 4 =	2,000,000
								1,500,000 × 2 =	3,000,000
								10 1,500,000 × 2 =	3,000,000
								FC 990,000× 5 =	4,950,000
								990,000 × 2 =	1,980,000
		4.			15,650	14,700	950		
		1.			0	14,700	-14,700		
		2.			15,650	0	15,650		
		1.			15,650	0	0		
			1.		9,000	0	0	4,500,000 × 2 =	9,000,000
			2.		6,650	0	0	350,000 × 19 =	6,650,000
		6.			208,304	234,311	-26,007		
		1.			0	25,772	-25,772		
		1.			0	7,692	-7,692		
			2.		0	12,280	-12,280		

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									()
				가					()
		3.			0	5,800	-5,800		
	2.				60,632	0	60,632		
		1.			43,307	0	43,307		
			1.		7,052	0	0		
				1.	3,800	0	0	100,000 × 4 =	400,000
								50,000 × 20 =	1,000,000
								160,000 × 10 =	1,600,000
								, 200,000 × 4 =	800,000
				2.	3,252	0	0	271,000 × 12 =	3,252,000
			2.		26,205	0	0		
				1.	10,205	0	0	1,500,000 × 2 =	3,000,000
								286,000 × 4 × 2 =	2,288,000
								110,000 × 4 =	440,000
								A4 20,000 × 10 × 4 =	800,000
								B4 30,000 × 5 × 4 =	600,000
								, 100,000 × 5 =	500,000
								A4 24,310 × 10 × 2 =	487,000
								B4 27,500 × 10 × 2 =	550,000
								198,000 × 2 × 2 =	792,000
								74,800 × 5 × 2 =	748,000
				2.	16,000	0	0	10,000 × 32 × 30 =	9,600,000
								100,000 × 32 × 2 =	6,400,000
			3.		10,050	0	0		
				1.	5,090	0	0	300,000 × 2 =	600,000
								286,000 × 2 × 1 =	572,000
								200,000 × 1 =	200,000
								300,000 × 1 =	300,000
								110,000 × 1 =	110,000

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								()
				가				()
								20,000 × 12 = 240,000
								10,000 × 2 × 12 = 240,000
								15,000 × 1 × 12 = 180,000
								QMS 80 × 700 × 6 = 336,000
								QMS 33,000 × 12 = 396,000
								110,000 × 12 = 1,320,000
								396,000 × 1 = 396,000
								100,000 × 2 = 200,000
			2.		300	0	0	300,000 × 1 = 300,000
			3.		4,100	0	0	() 10,000 × 7 × 30 = 2,100,000
								80,000 × 5 × 5 = 2,000,000
			4.		560	0	0	20,000 × 7 × 4 = 560,000
		2.			17,325	0	17,325	
		1.			17,325	0	0	
			1.		16,530	0	0	1,180,000 × 12 = 14,160,000
								42,460 × 15 = 637,000
								가 250,000 × 2 = 500,000
								1,233,000 × 1 = 1,233,000
			2.		795	0	0	14,797,040 × 2.995% = 444,000
								14,797,040 × 0.866% = 129,000
								14,797,040 × 1.5% = 222,000
		3.			146,132	171,778	-25,646	
		1.			0	171,778	-171,778	
		2.			146,132	0	146,132	
			1.		85,889	0	0	
				1.	60,000	0	0	5,000,000 × 12 = 60,000,000
				2.	12,000	0	0	1,000,000 × 12 = 12,000,000
				3.	13,889	0	0	2,000 × 100 × 2 = 400,000

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								()
				가				
								400,000 × 12 = 4,800,000
								427,530 × 12 = 5,131,000
								IPTV 8,800 × 6 × 12 = 634,000
								15,000 × 12 = 180,000
								600,000 × 2 = 1,200,000
								120 × 6,361m ² = 764,000
								250,000 × 1 = 250,000
								50,000 × 1 = 50,000
								480,000 × 1 = 480,000
			2.		2,856	0	0	
			1.		2,856	0	0	1,400 × 8 × 90 × 2 = 2,016,000
								1,400 × 10 × 60 = 840,000
			3.		16,787	0	0	
			1.		16,787	0	0	266,200 × 12 = 3,195,000
								150,000 × 12 = 1,800,000
								166,000 × 12 = 1,992,000
								980,000 × 10 = 9,800,000
			4.		27,000	0	0	
			1.		4,000	0	0	50,000 × 4 × 5 × 4 = 4,000,000
			2.		18,000	0	0	500,000 × 6 = 3,000,000
								100,000 × 30 × 1 = 3,000,000
								100,000 × 40 = 4,000,000
								200,000 × 5 = 1,000,000
								2,500,000 × 2 = 5,000,000
								400,000 × 5 = 2,000,000
			3.		5,000	0	0	5,000,000 × 1 = 5,000,000
			5.		1,000	0	0	
			1.		1,000	0	0	1,000,000 × 1 = 1,000,000

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								()
				가				()
			6.		4,000	0	0	
			1.		4,000	0	0	$10,000 \times 6 \times 2 \times 10 = 1,200,000$
								$10,000 \times 6 \times 3 \times 10 = 1,800,000$
								$500,000 \times 2 = 1,000,000$
			7.		8,600	0	0	
			1.		2,600	0	0	$200,000 \times 12 = 2,400,000$
								$50,000 \times 4 = 200,000$
			2.		6,000	0	0	$50,000 \times 120 = 6,000,000$
		4.			0	33,061	-33,061	
		1.			0	15,406	-15,406	
		2.			0	17,655	-17,655	
		5.			1,540	1,300	240	
		1.			0	400	-400	
		2.			0	900	-900	
		3.			1,140	0	1,140	
		1.			1,140	0	0	
			1.		240	0	0	$10,000 \times 4 \times 6 = 240,000$
			2.		900	0	0	$100,000 \times 9 = 900,000$
		4.			400	0	400	
		1.			400	0	0	
			1.		400	0	0	$50,000 \times 4 \times 2 = 400,000$
		6.			0	2,400	-2,400	
		1.			0	2,400	-2,400	
		7.			1,551	2,718	-1,167	
		1.			1,551	2,718	-1,167	
			1.		0	2,718	-2,718	
			2.		1,551	0	1,551	
			1.		1,551	0	0	

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								()
				가				()
				1.	1,551	0	0	1,551,000 × 1 = 1,551,000
					3,477,455	3,444,758	32,697	