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				가						
1.					3,221,278	3,236,866	-15,588			
	1.				3,199,278	3,214,866	-15,588			
		1.			3,199,278	3,214,866	-15,588			
			1.		3,199,278	3,214,866	-15,588			
				1.	2,747,522	0	0	$\times 1 =$	: 2,747,522,000	2,747,522,000
				2.	451,756	0	0	$\times 1 =$	: 451,756,000	451,756,000
2.					22,000	22,000	0			
	1.				10,000	10,000	0			
		1.			10,000	10,000	0			
			1.		10,000	0	0		: 10,000,000 $\times 1$	10,000,000
	2.				12,000	12,000	0			
		1.			12,000	12,000	0			
			1.		12,000	0	0		: 1,200,000 $\times 10$	12,000,000
2.					264,092	259,654	4,438			
	1.				253,162	253,734	-572			
		1.			253,162	253,734	-572			
			1.		94,440	93,900	540			
				1.	94,440	0	0		: 25,000 $\times 300 \times 10$	75,000,000
									: 3,600 $\times 30 \times 180$	19,440,000
		2.			21,600	21,600	0			
			1.		21,600	0	0		: 60,000 $\times 120 \times 3$	21,600,000
		3.			78,800	77,600	1,200			
			1.		78,800	0	0		: 400,000 $\times 197$	78,800,000
		4.			10,098	10,854	-756			
			1.		10,098	0	0		: 54,000 $\times 187$	10,098,000
		5.			48,224	49,780	-1,556			
			1.		48,224	0	0		: 274,000 $\times 176$	48,224,000
2.					10,930	5,920	5,010			

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				가								
			1.		9,900	4,900	5,000					
				1.		9,900	4,900	5,000				
				1.		9,900	0	0	: 2,400,000 × 1	2,400,000		
									: 400,000 × 5	2,000,000		
									: 200,000 × 5	1,000,000		
									: 4,500,000 × 1	4,500,000		
				2.		1,030	1,020	10				
				1.		100	100	0				
					1.		100	0	0	: 100,000 × 1	100,000	
					2.		930	920	10			
					1.		930	0	0	: 100,000 × 4	400,000	
										: 500,000 × 1	500,000	
										: 30,000 × 1	30,000	
					3.		3,000	2,000	1,000			
					1.		3,000	2,000	1,000			
1.		3,000	2,000	1,000								
	1.		3,000	2,000		1,000						
		1.		3,000		0	0	: 3,000,000 × 1	3,000,000			
					3,488,370	3,498,520	-10,150					

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				가					( )
1.					2,757,322	2,791,577	-34,255		
1.					2,249,103	2,411,351	-162,248		
	1.				1,919,206	2,086,798	-167,592		
		1.			1,230,104	0	0		
			1.		1,230,104	0	0	4,659,484 × 22 × 12	1,230,104,000
		2.			406,900	0	0		
			1.		132,924	0	0	가 93,560 × 22 × 12	24,700,000
								가가 25,677 × 16 × 12	4,930,000
								2,347,585 × 22 × 2	103,294,000
			2.		100,000	0	0	100,000,000 × 100%	100,000,000
			3.가		20,220	0	0	가 112,333 × 15 × 12	20,220,000
			4.		1,490	0	0	372,300 × 1 × 4	1,490,000
			5.		960	0	0	80,000 × 12 =	960,000
			6.		66,000	0	0	250,000 × 22 × 12	66,000,000
			7. 가 1		2,400	0	0	가 50,000 × 4 × 12	2,400,000
			8. 가 2		10,080	0	0	70,000 × 12 × 12	10,080,000
			9. 가 4		15,600	0	0	130,000 × 10 × 12	15,600,000
			10. 가 6		360	0	0	30,000 × 1 × 12	360,000
			11.		35,934	0	0	117,130 × 21 × 12	29,517,000
								25,463 × 21 × 12	6,417,000
			12.		4,852	0	0	404,303 × 1 × 12	4,852,000
			13.		16,080	0	0	60,909 × 22 × 12	16,080,000
		3.			116,400	0	0		
			1.		116,400	0	0	6,000,000 × 12 =	72,000,000
								3,200,000 × 12 =	38,400,000
								500,000 × 12 =	6,000,000
		4.			165,802	0	0		
			1.		34,320	0	0	130,000 × 22 × 12	34,320,000

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								( )
				가				( )
				2. 가	123,682	0	0	가 2,810,948 × 22 × 2 123,682,000
				3.	7,800	0	0	650,000 × 12 = 7,800,000
		2.			329,897	324,553	5,344	
			1.		188,778	0	0	
				1.	188,778	0	0	3,146,288 × 5 × 12 188,778,000
			2.		68,045	0	0	
				1.	21,392	0	0	가 84,000 × 5 × 12 5,040,000
								가가 16,666 × 3 × 12 600,000
								1,575,125 × 5 × 2 15,752,000
				2.	15,000	0	0	가 15,000,000 × 100% 15,000,000
				3.	3,593	0	0	149,674 × 2 × 12 3,593,000
				4.가	6,720	0	0	가 112,000 × 5 × 12 6,720,000
				5.	1,272	0	0	318,000 × 1 × 4 1,272,000
				6.	18,268	0	0	106,968 × 5 × 12 6,419,000
								197,480 × 5 × 12 11,849,000
				7.	1,800	0	0	30,000 × 5 × 12 1,800,000
			3.		28,320	0	0	
				1.	28,320	0	0	1,500,000 × 12 = 18,000,000
								800,000 × 12 = 9,600,000
								60,000 × 12 = 720,000
			4.		44,754	0	0	
				1.	7,800	0	0	130,000 × 5 × 12 7,800,000
				2. 가	18,943	0	0	가 1,894,248 × 5 × 2 18,943,000
				3. 가	9,071	0	0	가 1,814,160 × 5 × 1 9,071,000
				4.	8,940	0	0	149,000 × 5 × 12 8,940,000
		2.			498,419	369,976	128,443	
			1.		498,419	369,976	128,443	
				1.	498,419	0	0	

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								( )
				가				( )
				1.	465,419	0	0	2,532,966 × 10 × 12 303,956,000
								762,770 × 10 × 2 15,256,000
				가				104,000 × 5 × 12 6,240,000
								250,000 × 10 × 12 30,000,000
								130,000 × 7 × 12 10,920,000
								122,240 × 10 × 10 12,224,000
								26,666 × 10 × 10 2,667,000
								130,000 × 10 × 12 15,600,000
				가				1,525,710 × 10 × 2 30,515,000
								70,500 × 10 × 12 8,460,000
				가				60,000 × 5 × 12 3,600,000
								23,000,000 × 1 = 23,000,000
								372,600 × 2 × 4 2,981,000
				2.	33,000	0	0	1,500,000 × 12 = 18,000,000
								700,000 × 12 = 8,400,000
								300,000 × 12 = 3,600,000
								250,000 × 12 = 3,000,000
				3.	9,800	10,250	-450	
				1.	5,100	5,100	0	
				1.	3,050	0	0	
				1.	3,050	0	0	50,000 × 40 = 2,000,000
								30,000 × 35 1,050,000
				2.	1,900	0	0	
				1.	1,900	0	0	1,300,000 × 1 = 1,300,000
								100,000 × 6 = 600,000
				3.	150	0	0	
				1.	150	0	0	150,000 × 1 150,000
				2.	4,700	5,150	-450	

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								( )
				가				
			1.		2,000	0	0	
			1.		2,000	0	0	$\times 5 = 400,000$ 2,000,000
			2.		900	0	0	
			1.		900	0	0	$20,000 \times 45 \times 1 = 900,000$
			3.		450	0	0	
			1.		450	0	0	$10,000 \times 45 \times 1 = 450,000$
			4.		1,350	0	0	
			1.		1,350	0	0	$15,000 \times 45 \times 2 = 1,350,000$
2.	/				224,961	223,624	1,337	
		1.			94,440	93,900	540	
		1.			94,440	93,900	540	
		1.			19,440	0	0	
		1.			19,440	0	0	$3,600 \times 30 \times 180 = 19,440,000$
		2.			75,000	0	0	
		1.			75,000	0	0	$25,000 \times 300 \times 10 = 75,000,000$
		2.			17,925	16,344	1,581	
		1. [ ]			11,603	10,322	1,281	
		1.			100	0	0	
		1.			100	0	0	$50,000 \times 2 = 100,000$
		2.			5,313	0	0	
		1.			5,313	0	0	$26,000 \times 190 = 4,940,000$
								$980 \times 380 = 373,000$
		3.			6,190	0	0	
		1.			400	0	0	$200,000 \times 2 = 400,000$
		2.			3,990	0	0	$2,500 \times 580 \times 1 = 1,450,000$
								$60,000 \times 4 = 240,000$
								$400,000 \times 2 = 800,000$
								$300,000 \times 1 = 300,000$

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								( )
				가				( )
								300,000 × 1 = 300,000
								50,000 × 18 × 1 900,000
			3.		1,800	0	0	CFR 1,800,000 × 1 1,800,000
		2.			6,322	6,022	300	
			1.		4,462	0	0	
				1.	4,462	0	0	300,000 × 12 = 3,600,000
								100,000 × 4 = 400,000
								231,000 × 2 = 462,000
			2.		550	0	0	
				1.	550	0	0	275,000 × 2 = 550,000
			3.		1,310	0	0	
				1.	1,310	0	0	222,000 × 5 = 1,110,000
								200,000 × 1 = 200,000
		3.			112,596	113,380	-784	
			1.		112,596	113,380	-784	
				1.	10,098	0	0	
				1.	10,098	0	0	54,000 × 187 = 10,098,000
			2.		54,274	0	0	
				1.	54,274	0	0	54,274,000 × 1 54,274,000
			3.		48,224	0	0	
				1.	48,224	0	0	274,000 × 176 = 48,224,000
		3.			161,563	135,810	25,753	
			1.		46,084	32,430	13,654	
				1.	21,100	11,080	10,020	
				1.	( )	2,000	0	0
				1.	2,000	0	0	( ) 2,000,000 × 1 = 2,000,000
			2.		1,000	0	0	
				1.	200	0	0	50,000 × 4 = 200,000

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								( )	
				가				( )	
			2.		800	0	0	10,000 × 40 × 2 =	800,000
		3.			3,500	0	0		
			1.		3,500	0	0	35,000 × 50 × 2 =	3,500,000
		4.			6,000	0	0		
			1.		3,600	0	0	40,000 × 30 × 3 =	3,600,000
			2.		2,400	0	0	10,000 × 40 × 4 =	1,600,000
								400,000 × 2 =	800,000
		5.			600	0	0		
			1.		200	0	0	100,000 × 2 =	200,000
			2.		400	0	0	, 200,000 × 2 =	400,000
		6.	[	]	8,000	0	0		
			1.		8,000	0	0	5,000,000 × 1	5,000,000
								3,000,000 × 1	3,000,000
		2.			1,300	1,300	0		
			1.		1,300	0	0		
				1.	1,300	0	0	10,000 × 40 × 1 =	400,000
								30,000 × 30 × 1 =	900,000
		3.			1,050	1,020	30		
			1.		1,050	0	0		
				1.	70	0	0	70,000 × 1 =	70,000
				2.	980	0	0	50,000 × 1 =	50,000
								10,000 × 15 × 1 =	150,000
								10,000 × 10 =	100,000
								150,000 × 2 =	300,000
								10,000 × 30 × 1	300,000
								80,000 × 1	80,000
		4.			600	300	300		
			1.		600	0	0		



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									( )
				가					( )
				1.	600	0	0	200,000 × 1 =	200,000
								가 200,000 × 2	400,000
		5.			6,150	6,150	0		
			1.		2,850	0	0		
				1.	150	0	0	50,000 × 3 =	150,000
				2.	2,700	0	0	150,000 × 18 =	2,700,000
			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
		6.			5,200	1,700	3,500		
			1.		5,200	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.	4,000	0	0	500,000 × 1 =	500,000
								3,500,000 × 1	3,500,000
		7.			4,429	4,700	-271		
			1.		2,329	0	0		
				1.	2,329	0	0	900,000 × 1 =	900,000
								1 3,300 × 176 =	581,000
								2 4,000 × 187 =	748,000
								가 10,000 × 10 =	100,000
			2.		2,100	0	0		
				1.	900	0	0	100,000 × 2 × 2 =	400,000
								500,000 × 1 =	500,000

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								( )
				가				
				2.	1,200	0	0	120,000 × 10 = 1,200,000
		8.			1,580	1,280	300	
			1.		1,580	0	0	
				1.	1,580	0	0	180,000 × 1 = 180,000
								200,000 × 1 = 200,000
								500,000 × 2 = 1,000,000
								200,000 × 1 = 200,000
		9.			4,675	4,900	-225	
			1.		4,675	0	0	
				1.	4,675	0	0	1 가 5,000 × 187 = 935,000
								2 10,000 × 187 = 1,870,000
								3 10,000 × 187 = 1,870,000
								=
		2.			106,479	103,380	3,099	
			1.		8,560	8,560	0	
				1.	2,500	0	0	
				1.	2,500	0	0	2,500,000 × 1 = 2,500,000
			2.		1,000	0	0	
				1.	1,000	0	0	500,000 × 2 = 1,000,000
			3.		4,500	0	0	
				1.	4,500	0	0	1 250,000 × 6 = 1,500,000
								2 250,000 × 6 = 1,500,000
								3 250,000 × 6 = 1,500,000
			4.		560	0	0	
				1.	560	0	0	10,000 × 6 = 60,000
								50,000 × 8 = 400,000
								50,000 × 2 = 100,000
		2.			82,800	81,600	1,200	
			1.		78,800	0	0	

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								( )
				가				
				1.	78,800	0	0	(3 6 ) 160,000 × 197 = 31,520,000
								6,000 × 2 × 197 = 2,364,000
								3,150,000 × 6 = 18,900,000
								48,000 × 187 = 8,976,000
								180,000 × 1 = 180,000
								60,000 × 197 11,820,000
								20,000 × 197 3,940,000
								500,000 × 1 500,000
								600,000 × 1 600,000
				2.	4,000	0	0	
				1.	4,000	0	0	400,000 × 10 = 4,000,000
				3.	5,900	4,000	1,900	
				1. UCC	300	0	0	
				1.	300	0	0	300,000 × 1 = 300,000
				2.	1,300	0	0	
				1.	1,300	0	0	가 ( . ) 350,000 × 2 = 700,000
								400,000
								× 1 = 400,000
								10,000 × 20 = 200,000
				3.	1,100	0	0	
				1.	1,100	0	0	100,000 × 2 = 200,000
								가 ( . ) 450,000 × 2 = 900,000
				4.	300	0	0	
				1.	300	0	0	100,000 × 3 = 300,000
				5.	2,000	0	0	
				1.	2,000	0	0	400,000 × 5 2,000,000
				6.	100	0	0	
				1.	100	0	0	100,000 × 1 100,000
				7.	800	0	0	

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								( )
				가				( )
				1.	800	0	0	500,000 × 1 500,000
								, , 100,000 × 3 300,000
		4.			9,219	9,220	-1	
			1.		8,319	0	0	
				1.	500	0	0	100,000 × 5 = 500,000
				2.	7,819	0	0	10,000 × 400 = 4,000,000
								3,500 × 187 = 655,000
								200,000 × 1 = 200,000
								6,000 × 374 = 2,244,000
								4,000 × 180 = 720,000
			2.		900	0	0	
				1.	900	0	0	50,000 × 18 = 900,000
		3.			9,000	0	9,000	
			1.		9,000	0	9,000	
				1.	9,000	0	0	
				1.	9,000	0	0	7,000,000 × 1 7,000,000
								2,000,000 × 1 2,000,000
		4.			34,850	34,750	100	
			1.		21,600	21,600	0	
				1.	21,600	21,600	0	
				1.	21,600	0	0	
				1.	21,600	0	0	30,000 × 240 × 3 21,600,000
			2.		7,000	7,000	0	
				1.	7,000	7,000	0	
				1.	7,000	0	0	
				1.	3,000	0	0	= 600,000 × 5 3,000,000
				2.	4,000	0	0	= 4,000,000 × 1 = 4,000,000
			3.		5,000	4,900	100	

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								( )
				가				( )
		1.			5,000	4,900	100	
			1.		4,500	0	0	
				1.	4,500	0	0	15,000 × 300 × 1 = 4,500,000
			2.		500	0	0	
				1.	500	0	0	300,000 × 1 = 300,000
								200,000 × 1 200,000
	4.				1,250	1,250	0	
		1.			1,250	1,250	0	
			1.		1,250	0	0	
				1.	1,250	0	0	( , ) 200,000 × 2 400,000
								=
								( , ) 200,000× 2 400,000
								=
								150,000 × 3 = 450,000
5.					110,615	105,778	4,837	
	1.				82,345	79,348	2,997	
		1.			82,345	79,348	2,997	
			1.		27,799	0	0	
				1.	27,799	0	0	15,000 × 40 = 600,000
								20,000 × 18 = 360,000
								2,000,000 × 1 = 2,000,000
								25,000 × 100 = 2,500,000
								30,000 × 30 × 4 = 3,600,000
								20,000 × 18 × 2 = 720,000
								20,000× 6 × 1 120,000
								=
								A4 19,800 × 150 = 2,970,000
								B4 29,000 × 50 = 1,450,000
								A4 24,310 × 150 = 3,647,000
								B4 27,500 × 50 = 1,375,000
								198,000 × 24 = 4,752,000

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								( )
				가				
								74,800 × 26 = 1,945,000
								= 110,000 × 1 110,000
								5,000 × 50 = 250,000
								1,000,000 × 1 1,000,000
								100,000 × 4 400,000
			2.	가	3,780	0	0	
				1.	3,780	0	0	180,000 × 7 = 1,260,000
								180,000 × 2 = 360,000
								200,000 × 1 = 200,000
								660,000 × 2 = 1,320,000
								가 8,000 × 40 × 2 = 640,000
			3.		1,610	0	0	
				1.	1,610	0	0	12,000× 30 = 360,000
								50,000× 5 = 250,000
								500,000 × 2 1,000,000
			4.		100	0	0	
				1.	100	0	0	100,000 × 1 = 100,000
			5.		4,900	0	0	
				1.	4,900	0	0	100,000 × 4 × 1 = 400,000
								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.		6,500	0	0	
				1.	6,500	0	0	( ) 1,200,000 × 1 = 1,200,000
								780,000 × 5 = 3,900,000
								= 700,000 × 2 1,400,000

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								( )
				가				( )
		8.			33,056	0	0	
			1.		30,366	0	0	1,725,950 × 12 = 20,712,000
								( ) 2,166,000 × 1 = 2,166,000
								69,504 × 15 = 1,043,000
								60,000 × 12 = 720,000
								9,950 × 10 × 10 = 995,000
								32,500 × 12 = 390,000
								130,000 × 12 = 1,560,000
								450,000 × 2 = 900,000
								가 500,000 × 2 = 1,000,000
								400,000 × 1 = 400,000
								가 40,000 × 12 = 480,000
			2.		2,690	0	0	26,154,000 × 4.5% = 1,177,000
								26,154,000 × 3.23% = 845,000
								26,154,000 × 1.5% = 393,000
								26,154,000 × 1.05% = 275,000
	2.				7,150	4,980	2,170	
		1.			3,500	1,680	1,820	
			1.		3,500	0	0	
				1.	400	0	0	200,000 × 2 = 400,000
				2.	3,100	0	0	50,000 × 4 = 200,000
								1,500,000 × 1 = 1,500,000
								100,000 × 3 = 300,000
								100,000 × 5 = 500,000
								50,000 × 12 = 600,000
		2.			800	700	100	
			1.		800	0	0	
				1.	300	0	0	100,000 × 3 = 300,000

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				가				( )
				2.	500	0	0	100,000 × 3 = 300,000
								100,000 × 2 = 200,000
				3.	2,850	2,600	250	
				1.	2,850	0	0	
				1.	400	0	0	200,000 × 1 = 200,000
								200,000 × 1 200,000
				2.	2,450	0	0	10,000 × 185 1,850,000
								50,000 × 12 600,000
				3.	21,120	21,450	-330	
				1.	1,700	1,700	0	
				1.	1,700	0	0	
				1.	1,700	0	0	300,000 × 1 = 300,000
								100,000 × 1 = 100,000
								100,000 × 3 = 300,000
								500,000 × 2 = 1,000,000
				2.	19,420	19,750	-330	
				1.	19,420	0	0	
				1.	12,100	0	0	1,000,000 × 1 = 1,000,000
								1,000,000 × 1 1,000,000
								=
								500,000 × 4 = 2,000,000
								1,500,000 × 1 = 1,500,000
								10 1,500,000 × 2 = 3,000,000
								200,000 × 18 = 3,600,000
				2.	7,320	0	0	FC 1,000,000 × 6 6,000,000
								220,000 × 6 1,320,000
				6.	197,928	205,883	-7,955	
				1.	72,480	55,619	16,861	
				1.	39,658	37,198	2,460	



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				가					( )
			1.		6,516	0	0		
			1.		3,300	0	0	100,000 × 2 =	200,000
								50,000 × 10 =	500,000
								200,000 × 8 =	1,600,000
								, 250,000 × 4 =	1,000,000
			2.		3,216	0	0	268,000 × 12 =	3,216,000
			2.		21,036	0	0		
			1.		9,516	0	0	1,500,000 × 2 =	3,000,000
								286,000 × 4 × 4 =	4,576,000
								110,000 × 4 =	440,000
								, 200,000 × 5 =	1,000,000
								100,000 × 5	500,000
			2.		11,520	0	0	10,000 × 32 × 20 =	6,400,000
								80,000 × 32 × 2 =	5,120,000
			3.		12,106	0	0		
			1.		7,306	0	0	300,000 × 2 =	600,000
								286,000 × 3 × 2 =	1,716,000
								200,000 × 1 =	200,000
								200,000 × 1 =	200,000
								110,000 × 1 =	110,000
								20,000 × 12 =	240,000
								10,000 × 1 × 12 =	120,000
								15,000 × 2 × 12 =	360,000
								1,000,000 × 1 =	1,000,000
								QMS 80 × 700 × 8 =	448,000
								QMS 33,000 × 12 =	396,000
								110,000 × 12 =	1,320,000
								396,000 × 1 =	396,000

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								$100,000 \times 2 = 200,000$
			2.	300	0	0		$300,000 \times 1 = 300,000$
			3.	3,100	0	0	( ) $\times 30 =$	$10,000 \times 7 = 2,100,000$
								$50,000 \times 5 \times 4 = 1,000,000$
			4.	400	0	0	=	$20,000 \times 5 \times 4 = 400,000$
			5.	1,000	0	0		$1,000,000 \times 1 = 1,000,000$
		2.		32,822	18,421	14,401		
		1.		18,858	0	0		
			1.	17,900	0	0		$1,250,000 \times 12 = 15,000,000$
								$50,000 \times 15 = 750,000$
							가	$400,000 \times 2 = 800,000$
								$1,350,000 \times 1 = 1,350,000$
			2.	958	0	0		$16,540,000 \times 3.23\% = 535,000$
								$16,540,000 \times 1.05\% = 174,000$
								$16,540,000 \times 1.5\% = 249,000$
		2.		13,964	0	0		
			1.	13,200	0	0		$1,200,000 \times 11 = 13,200,000$
			2.	764	0	0		$13,200,000 \times 3.23\% = 427,000$
								$13,200,000 \times 1.5\% = 198,000$
								$13,200,000 \times 1.05\% = 139,000$
		2.		124,148	148,964	-24,816		
		1.		124,148	148,964	-24,816		
			1.	66,528	0	0		
			1.	42,000	0	0		$3,500,000 \times 12 = 42,000,000$
			2.	9,600	0	0		$800,000 \times 12 = 9,600,000$
			3.	14,928	0	0		$2,000 \times 100 \times 2 = 400,000$
								$420,000 \times 12 = 5,040,000$
								$18,000 \times 12 = 216,000$

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								$120 \times 6,361\text{m}^2 = 764,000$
								$250,000 \times 1 = 250,000$
								$50,000 \times 1 = 50,000$
								$48,000 \times 1 = 48,000$
								$200,000 \times 12 = 2,400,000$
								$80,000 \times 12 = 960,000$
								가 $400,000 \times 12 = 4,800,000$
			2.		1,440	0	0	
			1.		1,440	0	0	$1,000 \times 8 \times 90 \times 2 = 1,440,000$
			3.		5,520	0	0	
			1.		5,520	0	0	$260,000 \times 12 = 3,120,000$
								$200,000 \times 12 = 2,400,000$
			4.		37,600	0	0	
			1.		2,000	0	0	$50,000 \times 4 \times 5 \times 2 = 2,000,000$
			2.		33,600	0	0	$500,000 \times 8 = 4,000,000$
								$100,000 \times 30 \times 1 = 3,000,000$
								$100,000 \times 24 = 2,400,000$
								$200,000 \times 5 = 1,000,000$
								$4,800,000 \times 4 = 19,200,000$
								$2,000,000 \times 2 = 4,000,000$
			3.		2,000	0	0	$2,000,000 \times 1 = 2,000,000$
			5.		1,000	0	0	
			1.		1,000	0	0	$1,000,000 \times 1 = 1,000,000$
			6.		3,220	0	0	
			1.		3,220	0	0	$48,000 \times 8 \times 1 \times 5 = 1,920,000$
								$15,000 \times 8 \times 5 = 600,000$
								$350,000 \times 2 = 700,000$
			7.		8,840	0	0	

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				1.	2,840	0	0	220,000 × 12    =