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									()	
				가						
1.					3,252,826	3,270,024	-17,198			
1.					3,220,826	3,205,024	15,802			
	1.				3,220,826	3,205,024	15,802			
		1.			3,220,826	3,205,024	15,802			
			1.		3,220,826	3,205,024	15,802			
				1.	2,687,591	0	0	=	: 2,687,591,000 × 1	2,687,591,000
				2.	444,816	0	0	=	: 444,816,000 × 1	444,816,000
				3.	88,419	0	0	=	: 88,419,000 × 1	88,419,000
2.					32,000	65,000	-33,000			
	1.				20,000	50,000	-30,000			
		1.			20,000	0	20,000			
			1.		20,000	0	0	=	: 20,000,000 × 1	20,000,000
			2.		0	50,000	-50,000			
	2.				12,000	15,000	-3,000			
		1.			12,000	15,000	-3,000			
			1.		12,000	0	0	=	: 1,200,000 × 10	12,000,000
2.					229,660	205,431	24,229			
	1.				226,160	200,731	25,429			
		1.			226,160	200,731	25,429			
			1.		91,880	17,280	74,600			
				1.	91,880	0	0	=	: 3,300 × 20 × 180	11,880,000
								=	: 20,000 × 500 × 8	80,000,000
		2.			30,000	40,000	-10,000			
			1.		30,000	0	0	=	: 50,000 × 150 × 4	30,000,000
		3.			52,800	74,775	-21,975			
			1.		52,800	0	0	=	: 240,000 × 220	52,800,000
		4.			10,920	13,676	-2,756			
			1.		10,920	0	0	=	: 52,000 × 210	10,920,000
		5.			40,560	55,000	-14,440			

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									()	
				가						
				1.	40,560	0	0	: 169,000 × 240 =	40,560,000	
				2.	3,500	4,700	-1,200			
				1.	3,400	4,100	-700			
				1.	3,400	4,100	-700			
				1.	3,400	0	0	: 2,400,000 × 1 =	2,400,000	
								: 1,000,000 × 1 =	1,000,000	
				2.	100	600	-500			
				1.	100	100	0			
				1.	100	0	0	: 100,000 × 1 =	100,000	
				2.	0	500	-500			
				3.	1,001	2,000	-999			
				1.	1,001	2,000	-999			
				1.	1,000	2,000	-1,000			
				1.	1,000	2,000	-1,000			
				1.	1,000	0	0	: 1,000,000 × 1 =	1,000,000	
				2.	1	0	1			
				1.	1	0	1			
				1.	1	0	0	: 1,000 × 1 =	1,000	
					3,483,487	3,477,455	6,032			

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									()
				가					()
1.					2,699,491	2,720,624	-21,133		
1.					2,400,586	2,553,856	-153,270		
	1.				2,108,476	2,275,789	-167,313		
		1.			1,452,856	0	0		
			1.		1,341,576	0	0	111,798,000 × 12 =	1,341,576,000
			2.		111,280	0	0	55,640,000 × 2 =	111,280,000
		2.			201,094	0	0		
			1.		35,160	0	0	가 2,400,000 × 12 =	28,800,000
								가가 530,000 × 12 =	6,360,000
			2.가		19,740	0	0	가 1,645,000 × 12 =	19,740,000
			3.		7,650	0	0	1,912,500 × 4 =	7,650,000
			4.		1,800	0	0	1,800,000 × 1 =	1,800,000
			5.		960	0	0	80,000 × 12 =	960,000
			6.		81,000	0	0	6,750,000 × 12 =	81,000,000
			7. 가 1		2,400	0	0	가 200,000 × 12 =	2,400,000
			8. 가 2		10,080	0	0	840,000 × 12 =	10,080,000
			9. 가 4		18,480	0	0	1,540,000 × 12 =	18,480,000
			10. 가 6		360	0	0	30,000 × 12 =	360,000
			11.		3,964	0	0	330,300 × 12 =	3,964,000
			12.		19,500	0	0	1,625,000 × 12 =	19,500,000
		3.			126,000	0	0		
			1.		126,000	0	0	6,500,000 × 12 =	78,000,000
								3,500,000 × 12 =	42,000,000
								500,000 × 12 =	6,000,000
		4.			33,720	0	0		
			1.		33,720	0	0	3,039,000 × 10 =	30,390,000
								333,000 × 10 =	3,330,000
		5.			177,006	0	0		

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								()
				가				()
				1.	42,120	0	0	3,510,000 × 12 = 42,120,000
				2. 가	134,886	0	0	가 67,443,000 × 2 = 134,886,000
				6.	117,800	0	0	
				1.	110,000	0	0	110,000,000 × 100% = 110,000,000
				2.	7,800	0	0	650,000 × 12 = 7,800,000
				2.	292,110	278,067	14,043	
				1.	182,770	0	0	
				1.	169,020	0	0	14,085,000 × 12 = 169,020,000
				2.	13,750	0	0	6,875,000 × 2 = 13,750,000
				2.	17,577	0	0	
				1.	5,400	0	0	가 390,000 × 12 = 4,680,000
								가가 60,000 × 12 = 720,000
				2.	3,900	0	0	325,000 × 12 = 3,900,000
				3.가	5,040	0	0	가 420,000 × 12 = 5,040,000
				4.	3,237	0	0	809,100 × 4 = 3,237,000
				3.	20,640	0	0	
				1.	20,640	0	0	1,040,000 × 12 = 12,480,000
								620,000 × 12 = 7,440,000
								60,000 × 12 = 720,000
				4.	19,512	0	0	
				1.	19,512	0	0	432,000 × 12 = 5,184,000
								1,194,000 × 12 = 14,328,000
				5.	30,891	0	0	
				1.	7,800	0	0	650,000 × 12 = 7,800,000
				2. 가	17,000	0	0	가 8,500,000 × 2 = 17,000,000
				3. 가	6,091	0	0	가 6,091,000 × 1 = 6,091,000
				6.	20,720	0	0	
				1.	13,400	0	0	13,400,000 × 100% = 13,400,000

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								()
				가				()
			2.		7,320	0	0	610,000 × 12 = 7,320,000
	2.				287,005	154,468	132,537	
		1.			287,005	154,468	132,537	
			1.		287,005	0	0	
				1.	287,005	0	0	14,389,000 × 12 = 172,668,000
								1,978,000 × 2 = 3,956,000
								가 280,000 × 12 = 3,360,000
								1,750,000 × 12 = 21,000,000
								550,000 × 12 = 6,600,000
								675,780 × 10 = 6,758,000
								54,100 × 10 = 541,000
								910,000 × 12 = 10,920,000
								가 8,633,000 × 2 = 17,266,000
								525,000 × 12 = 6,300,000
								738,000 × 12 = 8,856,000
								450,000 × 12 = 5,400,000
								210,000 × 12 = 2,520,000
								180,000 × 12 = 2,160,000
								가 100,000 × 12 = 1,200,000
								17,500,000 × 1 = 17,500,000
	3.				11,900	12,300	-400	
		1.			4,000	4,000	0	
			1.		2,000	0	0	
				1.	2,000	0	0	50,000 × 40 = 2,000,000
			2.		1,700	0	0	
				1.	1,700	0	0	1,300,000 × 1 = 1,300,000
								100,000 × 4 = 400,000
		3.			300	0	0	

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								()
				가				()
				1.	300	0	0	150,000× 2 = 300,000
			2.		7,900	8,300	-400	
			1.		1,600	0	0	
				1.	1,600	0	0	400,000 × 4 = 1,600,000
			2.		1,800	0	0	
				1.	1,800	0	0	20,000 × 45 × 2 = 1,800,000
			3.		1,800	0	0	
				1.	1,800	0	0	20,000 × 45 × 2 = 1,800,000
			4.		2,700	0	0	
				1.	2,700	0	0	30,000 × 45 × 2 = 2,700,000
2.		/			314,517	255,876	58,641	
		1.			91,880	17,280	74,600	
			1.		91,880	17,280	74,600	
			1.		11,880	0	0	
				1.	11,880	0	0	3,300 × 20 × 180 = 11,880,000
			2.		80,000	0	0	
				1.	80,000	0	0	20,000 × 500 × 8 = 80,000,000
		2.			19,680	17,722	1,958	
			1.		13,830	12,632	1,198	
			1.		4,198	0	0	
				1.	4,198	0	0	6,360 × 660 = 4,198,000
			2.		100	0	0	
				1.	100	0	0	50,000 × 2 = 100,000
			3.		6,142	0	0	
				1.	6,142	0	0	1 25,000 × 220 = 5,500,000
								35,000 × 6 = 210,000
								980 × 440 = 432,000
			4.		3,390	0	0	

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								()
				가				
				1.	400	0	0	200,000 × 2 = 400,000
				2.	2,990	0	0	2,500 × 660 = 1,650,000
								60,000 × 4 = 240,000
								300,000 × 2 = 600,000
								300,000 × 1 = 300,000
								200,000 × 1 = 200,000
		2.			5,850	5,090	760	
			1.		3,550	0	0	
				1.	3,550	0	0	200,000 × 12 = 2,400,000
								100,000 × 4 = 400,000
								250,000 × 3 = 750,000
			2.		550	0	0	
				1.	550	0	0	275,000 × 2 = 550,000
			3.		1,750	0	0	
				1.	1,750	0	0	250,000 × 5 = 1,250,000
								500,000 × 1 = 500,000
		3.			202,957	220,874	-17,917	
			1.		88,419	85,000	3,419	
				1.	32,902	0	0	
				1.	32,902	0	0	1,852,240 × 12 = 22,227,000
								63,280 × 16 = 1,013,000
								가 250,000 × 2 = 500,000
								70,000 × 12 = 840,000
								2,144,000 × 1 = 2,144,000
								400,000 × 1 = 400,000
								80,000 × 12 = 960,000
								11,860 × 198 = 2,349,000
								24,026,000 × 4.5% = 1,082,000

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								()
				가				
								24,020,000
								736,000
								$\times 3.08\%$
								24,020,000 $\times 1.5\%$
								361,000
								24,020,000 $\times 1\%$
								241,000
								736,000 $\times 6.55\%$
								49,000
			2.가		9,500	0	0	
			1.		3,780	0	0	$30,000 \times 2 \times 48$
								2,880,000
								가
								300,000
								$\times 1 =$
								300,000
								$600,000 \times 1 =$
								600,000
			2.		5,720	0	0	$2,120,000 \times 1 =$
								2,120,000
								$3,600,000 \times 1 =$
								3,600,000
			3.		7,985	0	0	
			1.		7,985	0	0	$4,900,000 \times 1 =$
								4,900,000
								$3,085,000 \times 1 =$
								3,085,000
			4.		14,200	0	0	
			1.		5,640	0	0	$25,000 \times 24 \times 3$
								1,800,000
								$30,000 \times 2 \times 24 =$
								1,440,000
								$30,000 \times 4 \times 2$
								2,400,000
								$\times 10 =$
			2.		8,560	0	0	$2,700,000$
								$\times 1 =$
								2,700,000
								$2,260,000 \times 1$
								2,260,000
								$=$
								$3,600,000$
								$\times 1 =$
								3,600,000
			5.		9,000	0	0	
			1.		9,000	0	0	$50,000 \times 5 \times 8 =$
								2,000,000
								$3,000,000 \times 1 =$
								3,000,000
								$3,000,000 \times 1 =$
								3,000,000
								$1,000,000 \times 1$
								1,000,000
								$=$
			6.		4,132	0	0	
			1.		4,132	0	0	$1,000,000 \times 1 =$
								1,000,000
								$2,632,000 \times 1 =$
								2,632,000

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								()
				가				
								가 500,000 × 1 = 500,000
			7.		5,000	0	0	
			1.		5,000	0	0	50,000 × 24 = 1,200,000
								60,000 × 30 = 1,800,000
								40,000 × 25 = 1,000,000
								100,000 × 10 = 1,000,000
			8.		2,000	0	0	
			1.		2,000	0	0	2,000,000 × 1 = 2,000,000
			9.		500	0	0	
			1.		500	0	0	500,000 × 1 = 500,000
			10.		3,200	0	0	
			1.		2,400	0	0	10,000 × 10 × 12 = 1,200,000
								100,000 × 12 = 1,200,000
			2.		800	0	0	80,000 × 10 = 800,000
		2.			114,538	135,874	-21,336	
		1.			10,920	0	0	
		1.			10,920	0	0	52,000 × 210 = 10,920,000
		2.			62,458	0	0	
		1.			62,458	0	0	62,458,000 × 1 = 62,458,000
		3.			40,560	0	0	
		1.			40,560	0	0	169,000 × 240 = 40,560,000
		4.			600	0	0	
		1.			600	0	0	3,000 × 200 = 600,000
3.					99,595	120,193	-20,598	
	1.				27,700	30,083	-2,383	
		1.			10,660	11,600	-940	
		1.	()		200	0	0	
		1.			200	0	0	() 200,000 × 1 = 200,000

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								()
				가				()
			2.		860	0	0	
			1.		200	0	0	50,000 × 4 = 200,000
			2.		660	0	0	10,000 × 33 × 2 = 660,000
			3.		3,000	0	0	
			1.		3,000	0	0	30,000 × 50 × 2 = 3,000,000
			4.		6,000	0	0	
			1.		3,000	0	0	20,000 × 50 × 3 = 3,000,000
			2.		3,000	0	0	10,000 × 16 × 8 = 1,280,000
								250,000 × 2 = 500,000
								20,000 × 6 = 120,000
								220 × 5,000 = 1,100,000
			5.		600	0	0	
			1.		200	0	0	100,000 × 2 = 200,000
			2.		400	0	0	, 200,000 × 2 = 400,000
			2.		1,300	1,200	100	
			1.		1,300	0	0	
			1.		1,300	0	0	5,000 × 80 × 1 = 400,000
								30,000 × 30 = 900,000
			3.		1,100	1,200	-100	
			1.		1,100	0	0	
			1.		70	0	0	70,000 × 1 = 70,000
			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
			4.		300	300	0	

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								()	
				가					
		1.			300	0	0		
			1.		300	0	0	300,000 × 1 =	300,000
	5.				5,150	6,300	-1,150		
		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.			1,500	0	0		
			1.		1,500	0	0	27 125,000 × 4 × 3 =	1,500,000
	6.				1,700	2,000	-300		
		1.			1,700	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.		500	0	0	500,000 × 1 =	500,000
	7.				3,120	4,597	-1,477		
		1.			2,120	0	0		
			1.		2,120	0	0	500,000 × 1 =	500,000
								1 3,300 × 200 =	660,000
								2 4,000 × 215 =	860,000
								가 10,000 × 10 =	100,000
		2.			1,000	0	0		
			1.		400	0	0	100,000 × 2 × 2 =	400,000
			2.		600	0	0	120,000 × 5 =	600,000
	8.				1,850	950	900		
		1.			1,850	0	0		

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								()
				가				()
				1.	1,850	0	0	200,000 × 1 = 200,000
								5,000 × 30 = 150,000
								5,000 × 30 = 150,000
								150,000 × 1 = 150,000
								200,000 × 1 = 200,000
								500,000 × 2 = 1,000,000
		9.			2,520	1,936	584	
			1.		2,520	0	0	
				1.	2,520	0	0	1 가 4,000 × 200 = 800,000
								2 4,000 × 215 = 860,000
								3 4,000 × 215 = 860,000
		2.			71,895	90,110	-18,215	
			1.		8,535	9,235	-700	
				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.		535	0	0	
				1.	535	0	0	10,000 × 6 = 60,000
								50,000 × 4 = 200,000
								5,000 × 45 = 225,000
								50,000 × 1 = 50,000
		2.			55,940	77,175	-21,235	
			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.	2,400	0	0		
				1.	2,400	0	0	240,000 × 10 =	2,400,000
				3.	500	0	0		
				1.	500	0	0	250,000 × 2 =	500,000
				3.	3,100	3,700	-600		
				1.	800	0	0		
				1.	800	0	0	50,000 × 10 =	500,000
								30,000 × 10 =	300,000
				2.	100	0	0		
				1.	100	0	0	100,000 × 1 =	100,000
				3. UCC	300	0	0		
				1.	300	0	0	300,000 × 1 =	300,000
				4.	900	0	0		
				1.	900	0	0	가 (.) 250,000 × 2 =	500,000
								200,000 × 1 =	200,000
								10,000 × 20 =	200,000
				5.	700	0	0		
				1.	700	0	0	100,000 × 2 =	200,000
								가 (.) 250,000 × 2 =	500,000
								=	
				6.	300	0	0		
				1.	300	0	0	100,000 × 3 =	300,000
				4.	4,320	0	4,320		
				1.	3,420	0	0		

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								()
				가				()
				1.	500	0	0	100,000 × 5 = 500,000
				2.	2,920	0	0	130,000 × 6 = 780,000
								3,000 × 230 = 690,000
								100,000 × 1 = 100,000
								3,000 × 450 = 1,350,000
			2.		900	0	0	
				1.	900	0	0	50,000 × 18 = 900,000
4.					44,720	55,480	-10,760	
	1.				30,000	40,000	-10,000	
		1.			30,000	40,000	-10,000	
			1.		30,000	0	0	
				1.	30,000	0	0	50,000 × 3 × 200 = 30,000,000
	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.				5,900	6,000	-100	
		1.			5,900	6,000	-100	
			1.		5,000	0	0	
				1.	5,000	0	0	10,000 × 250 × 2 = 5,000,000
			2.		900	0	0	
				1.	900	0	0	300,000 × 1 = 300,000
								5,000 × 60 = 300,000
								300,000 × 1 = 300,000
	4.				1,820	2,480	-660	
		1.			1,820	2,480	-660	
			1.		1,820	0	0	

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									()
				가					()
				1.	400	0	0	$100,000 \times 4 =$	400,000
				2.	1,420	0	0	$(,) 300,000 \times 2 =$	600,000
								$(,) 200,000 \times 2 =$	400,000
								$150,000 \times 2 =$	300,000
								$60,000 \times 2 =$	120,000
5.					106,175	115,427	-9,252		
	1.				73,861	69,459	4,402		
		1.			73,861	69,459	4,402		
			1.		27,072	0	0		
				1.	27,072	0	0	$15,000 \times 40 =$	600,000
								$20,000 \times 18 =$	360,000
								$2,000,000 \times 1 =$	2,000,000
								$25,000 \times 100 =$	2,500,000
								$5,000 \times 300 =$	1,500,000
								$30,000 \times 30 \times 4 =$	3,600,000
								$20,000 \times 18 \times 2 =$	720,000
								$20,000 \times 6 \times 1 =$	120,000
								$A4 19,800 \times 100 =$	1,980,000
								$B4 29,000 \times 50 =$	1,450,000
								$A4 24,310 \times 80 =$	1,945,000
								$B4 27,500 \times 100 =$	2,750,000
								$198,000 \times 24 =$	4,752,000
								$74,800 \times 26 =$	1,945,000
								$100,000 \times 1 =$	100,000
								$15,000 \times 50 =$	750,000
			2.	가	4,600	0	0		
				1.	4,600	0	0	$200,000 \times 10 =$	2,000,000
								$200,000 \times 2 =$	400,000

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								()
				가				
								200,000 × 1 = 200,000
								400,000 × 3 = 1,200,000
							가	10,000 × 40 × 2 = 800,000
			3.		1,610	0	0	
			1.		1,610	0	0	12,000× 30 = 360,000
								50,000× 5 = 250,000
								5,000 × 200 = 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.		3,500	0	0	
			1.		3,500	0	0	() 1,200,000 × 1 = 1,200,000
								450,000 × 4 = 1,800,000
								500,000 × 1 = 500,000
			8.		27,279	0	0	
			1.		25,048	0	0	1,546,960 × 12 = 18,564,000
								() 1,850,090 × 1 = 1,851,000
								58,500 × 15 = 878,000
								60,000 × 12 = 720,000
								9,950 × 10 × 10 = 995,000
							가	90,000 × 12 = 1,080,000
								80,000 × 12 = 960,000

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								()	
				가				()	
				2.	2,231	0	0	22,201,020 × 4.5% =	1,000,000
								22,201,020 × 3.035% =	674,000
								22,201,020 × 1.5% =	334,000
								22,201,020 × 1% =	223,000
				2.	4,020	7,250	-3,230		
				1.	1,420	4,850	-3,430		
				1.	920	0	0		
				1.	200	0	0	200,000 × 1 =	200,000
				2.	720	0	0	30,000 × 4 =	120,000
								100,000 × 1 =	100,000
								100,000 × 2 =	200,000
								100,000 × 2 =	200,000
								100,000 × 1 =	100,000
				2.	500	0	0		
				1.	500	0	0	500,000 × 1 =	500,000
				2.	400	600	-200		
				1.	400	0	0		
				1.	200	0	0	100,000 × 2 =	200,000
				2.	200	0	0	50,000 × 2 =	100,000
								50,000 × 2 =	100,000
				3.	2,200	1,800	400		
				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
				4.	400	0	0		

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								()
				가				()
				1.	400	0	0	200,000 × 2 = 400,000
	3.				28,294	23,068	5,226	
		1.			1,700	1,150	550	
			1.		1,700	0	0	
				1.	1,700	0	0	200,000 × 1 = 200,000
								200,000 × 1 = 200,000
								100,000 × 3 = 300,000
								500,000 × 2 = 1,000,000
		2.			26,594	21,918	4,676	
			1.		26,594	0	0	
				1.	11,864	0	0	132,000 × 2 = 264,000
								1,000,000 × 1 = 1,000,000
								500,000 × 2 = 1,000,000
								1,500,000 × 2 = 3,000,000
								10 1,500,000 × 2 = 3,000,000
								200,000 × 18 = 3,600,000
				2.	14,730	0	0	PC 990,000 × 7 = 6,930,000
								1,300,000 × 6 = 7,800,000
	4.				0	15,650	-15,650	
		1.			0	15,650	-15,650	
6.					217,525	208,304	9,221	
		1.			60,323	60,632	-309	
			1.		42,998	43,307	-309	
				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

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									()
				가					()
				2.	3,216	0	0		268,000 × 12 = 3,216,000
				2.	23,628	0	0		
				1.	7,628	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
				2.	16,000	0	0		10,000 × 32 × 30 = 9,600,000
									100,000 × 32 × 2 = 6,400,000
				3.	12,854	0	0		
				1.	7,134	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 × 2 × 12 = 240,000
									15,000 × 1 × 12 = 180,000
									1,000,000 × 1 = 1,000,000
									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.	3,700	0	0	()	10,000 × 7 × 30 = 2,100,000
									80,000 × 5 × 4 = 1,600,000

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								()
				가				()
				4.	720	0	0	$20,000 \times 9 \times 4 = 720,000$
				5.	1,000	0	0	$1,000,000 \times 1 = 1,000,000$
		2.			17,325	17,325	0	
			1.		17,325	0	0	
				1.	16,530	0	0	$1,180,000 \times 12 = 14,160,000$
								$42,460 \times 15 = 637,000$
								가 $250,000 \times 2 = 500,000$
								$1,233,000 \times 1 = 1,233,000$
				2.	795	0	0	$14,797,040 \times 2.995\% = 444,000$
								$14,797,040 \times 0.866\% = 129,000$
								$14,797,040 \times 1.5\% = 222,000$
		2.			155,902	146,132	9,770	
			1.		155,902	146,132	9,770	
				1.	74,186	0	0	
				1.	54,000	0	0	$4,500,000 \times 12 = 54,000,000$
				2.	12,000	0	0	$1,000,000 \times 12 = 12,000,000$
				3.	8,186	0	0	$2,000 \times 100 \times 2 = 400,000$
								$402,160 \times 12 = 4,826,000$
								$18,000 \times 12 = 216,000$
								$600,000 \times 2 = 1,200,000$
								$120 \times 6,361m^2 = 764,000$
								$250,000 \times 1 = 250,000$
								$50,000 \times 1 = 50,000$
								$480,000 \times 1 = 480,000$
			2.		2,856	0	0	
				1.	2,856	0	0	$1,400 \times 8 \times 90 \times 2 = 2,016,000$
								$1,400 \times 10 \times 60 = 840,000$
			3.		17,280	0	0	

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									()
				가					()
				1.	17,280	0	0	=	260,000 × 12 = 3,120,000
								=	200,000 × 12 = 2,400,000
									180,000 × 12 = 2,160,000
									800,000 × 12 = 9,600,000
				4.	45,500	0	0		
				1.	2,000	0	0		50,000 × 4 × 5 × 2 = 2,000,000
				2.	41,500	0	0		500,000 × 8 = 4,000,000
									100,000 × 30 × 1 = 3,000,000
									140,000 × 25 = 3,500,000
									200,000 × 5 = 1,000,000
									5,000,000 × 4 = 20,000,000
									5,000,000 × 2 = 10,000,000
				3.	2,000	0	0		2,000,000 × 1 = 2,000,000
				5.	1,000	0	0		
				1.	1,000	0	0		1,000,000 × 1 = 1,000,000
				6.	6,040	0	0		
				1.	6,040	0	0		48,000 × 8 × 1 × 10 = 3,840,000
									20,000 × 8 × 10 = 1,600,000
								=	300,000 × 2 = 600,000
				7.	9,040	0	0		
				1.	3,040	0	0		220,000 × 12 = 2,640,000
									100,000 × 4 = 400,000
				2.	6,000	0	0		50,000 × 120 = 6,000,000
				3.	1,300	1,540	-240		
				1.	900	1,140	-240		
				1.	900	0	0		
				1.	900	0	0		100,000 × 9 = 900,000
				2.	400	400	0		

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(:)

								()
				가				()
			1.		400	0	0	
				1.	400	0	0	50,000 × 4 × 2 = 400,000
7.					1,464	1,551	-87	
	1.				1,464	1,551	-87	
		1.			1,464	1,551	-87	
			1.		1,464	0	0	
				1.	1,464	0	0	1,464,000 × 1 = 1,464,000
					3,483,487	3,477,455	6,032	