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								()	
				가					
1.					194,278	171,878	22,400		
	1.				194,278	171,878	22,400		
		1.			194,278	171,878	22,400		
			1.		194,278	171,878	22,400		
				1.	171,878	171,878	0		
				2.	22,400	0	22,400	() : 3,500,000	
								3,500,000 × 1 =	
								Wee : 2,000,000 × 1 =	2,000,000
								: 2,700,000 × 1 =	2,700,000
								: 9,000,000 × 1 =	9,000,000
								=	
								: 4,200,000 × 1 =	4,200,000
								=	
								: 1,000,000 ×	1,000,000
								1 =	
2.					25,925	18,755	7,170		
	1.				22,625	15,455	7,170		
		1.			22,625	15,455	7,170		
			1.		11,925	11,655	270		
				1.	9,990	9,720	270	: (3,700 × 15 × 180)-(3,600 × 15 × 180)=	270,000
				2.	1,935	1,935	0		
				2.	4,200	0	4,200		
					4,200	0	4,200	: 4,200,000 × 1 =	4,200,000
				3.	6,500	3,800	2,700		
					6,500	3,800	2,700	: 2,700,000 =	2,700,000
	2.				3,300	3,300	0		
		1.			3,000	3,000	0		
			1.		3,000	3,000	0		
				1.	3,000	3,000	0		
				2.	300	300	0		
					300	300	0		
					300	300	0		

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									()	
				가						
3.					8,977	4,000	4,977			
	1.				8,977	4,000	4,977			
		1.			8,977	4,000	4,977			
			1.		8,977	4,000	4,977			
				1.	8,977	4,000	4,977	: 8,977,170 -4,000,000 =	4,977,000	
					229,180	194,633	34,547			

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								()
				가				()
1.					9,110	9,110	0	
	1.				9,110	9,110	0	
		1.			8,210	8,210	0	
			1.		3,360	3,360	0	
				1.	3,360	3,360	0	
			2.		4,850	4,850	0	
				1.	2,600	2,600	0	
				2.	1,500	1,500	0	
				3.	750	750	0	
		2.			900	900	0	
			1.		900	900	0	
				1.	900	900	0	
2.	/				38,754	24,384	14,370	
	1.				13,375	13,105	270	
		1.			13,375	13,105	270	
			1.		9,990	9,720	270	
				1.	9,990	9,720	270	100 × 15 × 180 = 270,000
			2.		1,130	1,130	0	
				1.	480	480	0	
				2.	650	650	0	
			3.		1,935	1,935	0	
				1.	1,935	1,935	0	
			4.		320	320	0	
				1.	320	320	0	
	2.				3,973	2,973	1,000	
		1. []			2,413	1,413	1,000	
			1.		400	400	0	
				1.	400	400	0	

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								()
				가				()
			2.		413	413	0	
			1.		413	413	0	
			3.		100	100	0	
			1.		100	100	0	
			4.		500	500	0	
			1.		500	500	0	
			5. []		1,000	0	1,000	
			1.		200	0	200	200,000 × 1 = 200,000
			2.		800	0	800	200,000 × 4 = 800,000
		2.			1,560	1,560	0	
		1.			1,560	1,560	0	
		1.			1,560	1,560	0	
	3.				6,900	0	6,900	
	1.				4,200	0	4,200	
	1.				4,200	0	4,200	
	1.				4,200	0	4,200	4,200,000 × 1 = 4,200,000
	2.				2,700	0	2,700	
	1.				2,700	0	2,700	
	1.				2,700	0	2,700	300,000 × 9 = 2,700,000
	4.				14,506	8,306	6,200	
	1.				3,500	0	3,500	
	1.				3,500	0	3,500	
	1.				2,130	0	2,130	50,000 × 2 × 15 = 1,500,000
								105,000 × 6 = 630,000
	2.				1,370	0	1,370	40,000 × 9 = 360,000
								60,000 × 8 = 480,000
								50,000 × 3 = 150,000
								10,000 × 38 = 380,000

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								()
				가				()
		2.			11,006	8,306	2,700	
			1.		500	500	0	
				1.	500	500	0	
			2.		6,500	3,800	2,700	
				1.	6,500	3,800	2,700	() 300,000 × 9 = 2,700,000
			3.		4,006	4,006	0	
				1.	4,006	4,006	0	
3.					42,834	34,274	8,560	
		1.			19,460	18,900	560	
			1.		0	1,980	-1,980	
				1.	0	1,980	-1,980	
				1.	0	1,800	-1,800	- 1,800,000 = -1,800,000
				2.	0	180	-180	-180,000 = -180,000
			2.		290	290	0	
				1.	90	90	0	
				1.	90	90	0	
				2.	200	200	0	
				1.	200	200	0	
			3.		1,500	1,500	0	
				1.	1,500	1,500	0	
				1.	1,500	1,500	0	
			4.		7,300	7,300	0	
				1. 가	2,100	2,100	0	
				1.	2,100	2,100	0	
				2.	5,200	5,200	0	
				1.	3,200	3,200	0	
				2.	2,000	2,000	0	
			5.		2,390	1,850	540	

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								()
				가				()
			1.		2,390	1,850	540	
			1.		250	250	0	
			2.		1,600	1,600	0	
			3.		540	0	540	60,000 × 9 = 540,000
		6.			2,460	2,460	0	
		1.			300	300	0	
		1.			300	300	0	
		2.			2,160	2,160	0	
		1.			2,160	2,160	0	
		7.			2,500	500	2,000	
		1.			2,500	500	2,000	
		1.			2,000	0	2,000	2,000,000 × 1 = 2,000,000
		2.			500	500	0	
		8.			3,020	3,020	0	
		1.			3,020	3,020	0	
		1.			300	300	0	
		2.			2,720	2,720	0	
		2.			11,374	12,374	-1,000	
		1.			9,024	9,024	0	
		1.			144	144	0	
		1.			144	144	0	
		2.			540	540	0	
		1.			540	540	0	
		3.			1,740	1,740	0	
		1.			1,740	1,740	0	
		4.			1,000	1,000	0	
		1.			1,000	1,000	0	
		5.가			100	100	0	

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								()
				가				()
				1.	100	100	0	
			6.		3,700	3,700	0	
				1.	3,500	3,500	0	
				2.	200	200	0	
			7.		1,800	1,800	0	
				1.	1,800	1,800	0	
		2.			1,480	1,480	0	
			1.		1,480	1,480	0	
				1.	1,480	1,480	0	
		3.			200	1,200	-1,000	
			1.		200	1,200	-1,000	
				1.	200	1,200	-1,000	-1,000,000 = -1,000,000
		4.			120	120	0	
			1.		120	120	0	
				1.	120	120	0	
		5.			550	550	0	
			1.		550	550	0	
				1.	100	100	0	
				2.	450	450	0	
		3.			12,000	3,000	9,000	
			1.		12,000	3,000	9,000	
				1.	1,800	0	1,800	
				1.	300	0	300	30,000 × 10 = 300,000
				2.	1,500	0	1,500	250,000 × 6 = 1,500,000
			2.		7,200	3,000	4,200	
				1.	7,200	3,000	4,200	9,500 × 9 × 8 = 684,000
								56,600 × 10 = 566,000
								163,888 × 18 = 2,950,000

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								()
				가				()
			3.		2,000	0	2,000	
			1.		2,000	0	2,000	350,000 × 2 = 700,000
								100,000 × 13 = 1,300,000
			4.		1,000	0	1,000	
			1.		500	0	500	250,000 × 2 = 500,000
			2.		500	0	500	250,000 × 2 = 500,000
4.					19,652	13,012	6,640	
	1.				11,492	4,312	7,180	
		1.			11,492	4,312	7,180	
			1.		8,792	4,312	4,480	
			1.		5,760	1,152	4,608	() 32,000 × 12.75 = 408,000
								() 32,000 × 3 × 43.75 = 4,200,000
			2.		900	900	0	
			3.		2,132	2,260	-128	-128,000 = -128,000
		2.			2,700	0	2,700	
			1.		2,700	0	2,700	30,000 × 5 × 18 = 2,700,000
	2.				6,800	6,800	0	
		1.			6,800	6,800	0	
			1.		5,500	5,500	0	
			1.		5,500	5,500	0	
		2.			1,200	1,200	0	
			1.		1,200	1,200	0	
		3.			100	100	0	
			1.		100	100	0	
	3.				1,060	1,600	-540	
		1.			1,060	1,600	-540	
			1.		1,060	1,600	-540	
			1.		260	800	-540	-540,000 = -540,000

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								()
				가				()
				2.	800	800	0	
	4.				300	300	0	
		1.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
5.					20,801	18,441	2,360	
	1.				5,847	5,487	360	
		1.			5,847	5,487	360	
			1.		2,400	2,240	160	
				1.	2,400	2,240	160	160,000 × 1 = 160,000
			2.		700	700	0	
				1.	500	500	0	
				2.	200	200	0	
			3.		250	250	0	
				1.	250	250	0	
			4.		900	900	0	
				1.	600	600	0	
				2.	300	300	0	
			5.		400	400	0	
				1.	400	400	0	
			6.		500	300	200	
				1.	500	300	200	20,000 × 10 = 200,000
			7.	가	600	600	0	
				1.	600	600	0	
			8.		97	97	0	
				1.	97	97	0	
	2.				6,330	4,330	2,000	
		1.			5,350	3,350	2,000	

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								()
				가				()
			1.Wee	()	850	850	0	
				1.	100	100	0	
				2.	750	750	0	
				2.	2,500	2,500	0	
				1.	0	500	-500	-500,000 = -500,000
				2.	2,500	2,000	500	140,000 × 3 = 420,000
								20,000 × 30 × 1 = 600,000
								-180,000 = -180,000
								-340,000 = -340,000
				3.wee	2,000	0	2,000	
				1.	996	0	996	50,000 × 15 = 750,000
								32,000 × 3 = 96,000
								150,000 × 1 = 150,000
				2.	900	0	900	5,000 × 30 × 2 = 300,000
								15,000 × 30 = 450,000
								10,000 × 15 = 150,000
				3.	104	0	104	5,200 × 20 = 104,000
				2.	980	980	0	
				1.	660	660	0	
				1.	560	560	0	
				2.	100	100	0	
				2.	320	320	0	
				1.	160	160	0	
				2.	160	160	0	
				3.	8,624	8,624	0	
				1.	324	324	0	
				1.	324	324	0	
				1.	324	324	0	

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								()
				가				()
		2.			8,300	8,300	0	
			1.		8,300	8,300	0	
				1.	1,500	1,500	0	
				2.	6,300	6,300	0	
				3.	500	500	0	
6.					98,029	95,412	2,617	
		1.			24,482	24,482	0	
			1.		24,482	24,482	0	
				1.	6,860	6,860	0	
				1.	1,800	1,800	0	
				2.	2,060	2,060	0	
				3.	3,000	3,000	0	
			2.		8,300	8,300	0	
				1.	1,790	1,790	0	
				2.	5,760	5,760	0	
				3.	750	750	0	
			3.		9,322	9,322	0	
				1.	3,592	3,592	0	
				2.	330	330	0	
				3.	2,160	2,160	0	
				4.	240	240	0	
				5.	3,000	3,000	0	
		2.			72,347	69,730	2,617	
			1.		72,347	69,730	2,617	
				1.	23,148	23,148	0	
				1.	15,000	15,000	0	
				2.	2,100	2,100	0	
				3.	6,048	6,048	0	

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								()
				가				()
			2.		3,192	3,192	0	
				1.	3,192	3,192	0	
				3.	30,295	29,815	480	
				1.	23,565	23,565	0	
				2.	6,480	6,000	480	480,000 = 480,000
				3.	250	250	0	
				4.	13,853	11,716	2,137	
				1.	13,853	11,716	2,137	217,000 × 1 = 217,000
								500,000 × 2 = 1,000,000
								24,000 × 30 = 720,000
								100,000 × 2 = 200,000
				5.	1,859	1,859	0	
				1.	1,859	1,859	0	
				3.	1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	400	400	0	
				2.	800	800	0	
					229,180	194,633	34,547	