

: 4

(:)

									()	
				가						
1.					856,995	705,118	151,877			
1.					1,350	0	1,350			
	1.				1,350	0	1,350			
		1.			1,350	0	1,350			
			1.		1,350	0	1,350			
				1. ()	1,350	0	0	() × 1	: 1,350,000	1,350,000
2.					39,438	66,790	-27,352			
1.					39,438	66,790	-27,352			
	1.				39,438	66,790	-27,352			
		1.			39,438	0	0	() 29,228,000 × 1 =	:	29,228,000
								() × 1 =	: 1,300,000	1,300,000
								() 1 =	: 1,960,000 ×	1,960,000
								() × 1 =	: 1,000,000	1,000,000
								() × 1 =	: 5,000,000	5,000,000
									: 950,000 × 1 =	950,000
3.					816,207	638,328	177,879			
1.					781,207	636,628	144,579			
	1.				81,526	64,691	16,835			
		1.			81,526	0	0		: 71,205,300 × 1	71,205,000
									: (81,526,000 × 1) -	10,321,000
									71,205,000 =	
	2.				699,681	571,937	127,744			
		1.			699,681	0	0		: 724,848,000 × 1	724,848,000
									: (688,428,000 × 1) -	-36,420,000
									: (699,681,000 × 1) -	11,253,000
									688,428,000	
								()	: 900,000 × 1	900,000
									: (0 × 1) - 900,000 =	-900,000
								()	: 200,000× 1	200,000
									: (0 × 1) - 200,000=	-200,000
								()	: 400,000 × 1	400,000

: 4

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								()	
				가					
								: (0 × 1) - 400,000 =	-400,000
								() : 2,100,000 × 1	2,100,000
								: (0 × 1) - 2,100,000 =	-2,100,000
								() : 17,104,000 × 1	17,104,000
								: (0 × 1) - 17,104,000 =	-17,104,000
								() : 169,500 × 1	170,000
								: (0 × 1) - 170,000 =	-170,000
		2.			5,000	0	5,000		
			1.		5,000	0	5,000		
				1.	5,000	0	0	: 5,000,000 × 1	5,000,000
		3.			30,000	1,700	28,300		
			1.		30,000	1,700	28,300		
				1.	30,000	0	0	: 700,000	700,000
								: (0 × 1) - 700,000 =	-700,000
								: 30,000,000 × 1	30,000,000
	2.				1,086,150	1,071,300	14,850		
		1.			1,086,000	1,071,000	15,000		
			1.		1,086,000	1,071,000	15,000		
				1.	1,086,000	1,071,000	15,000		
				1.	1,086,000	0	0	: 1,086,000,000 × 1	1,086,000,000
		2.			150	300	-150		
			1.		150	300	-150		
				1.	150	300	-150		
				1.	150	0	0	: 150,000 × 1	150,000
	3.				79,305	103,991	-24,686		
		1.			79,305	103,991	-24,686		
			1.		79,287	103,991	-24,704		
				1.	79,287	103,991	-24,704		

: 4

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								()	
				가					
				1.	79,287	0	0	: 42,885,014 × 1	42,885,000
								: (79,287,025 × 1) -	36,402,000
								42,885,000=	
				2.	18	0	18		
				1.	18	0	18		
				1.	18	0	0	: 18,000 × 1	18,000
					2,022,450	1,880,409	142,041		

: 4 (:)

								()
				가				()
1.					846,709	771,462	75,247	
	1.				575,216	470,347	104,869	
		1.			480,189	378,041	102,148	
			1.		43,800	0	0	
				1.	43,800	0	0	20,291,080 × 1 20,292,000
								(24,000,000 × 1) - 3,708,000
								20,292,000=
								(16,600,000 × 1) - 3,938,000
								12,662,000=
								12,661,480 × 1 12,662,000
								(1,200,000 × 1 265,000
) - 935,000=
								934,480 × 1 935,000
								1,566,000 × 1 1,566,000
								(2,000,000 × 1) - 434,000
								1,566,000=
			2.()		311,770	0	0	
				1.	292,392	0	0	292,391,800 × 1 292,392,000
				2.	19,378	0	0	14,277,233 × 1 14,278,000
								가 5,100,000 × 1 5,100,000
			3.()		56,400	0	0	
				1.가	15,880	0	0	가 (15,880,000 × 1) - 1,440,000
								14,440,000=
								가 14,440,000 × 1 14,440,000
				2.	960	0	0	960,000 × 1 960,000
				3.	26,000	0	0	26,000,000 × 1 26,000,000
				4. 가 2	1,680	0	0	1,680,000 × 1 1,680,000
				5. 가 4	8,450	0	0	(8,450,000 × 1) - -390,000
								8,840,000=
								8,840,000 × 1 8,840,000
				6.	3,430	0	0	3,429,480 × 1 3,430,000
			4.()		7,935	0	0	
				1.	7,935	0	0	() 7,934,310 × 1 7,935,000
			5.()		27,249	0	0	

: 4 (:)

									()
				가					()
				1. 가	27,249	0	0	가 27,248,040 × 1	27,249,000
			6.()		7,800	0	0		
				1.	7,800	0	0	7,800,000 × 1	7,800,000
			7.		7,020	0	0		
				1.	7,020	0	0	가 6,120,000 × 1	6,120,000
								() 가 (7,020,000 × 1) - 6,120,000 =	900,000
			8.		17,657	0	0		
				1.	17,023	0	0	() 16,041,390 × 1	16,042,000
								(17,023,000 × 1) - 16,042,000=	981,000
				2.	634	0	0	() 453,510 × 1	454,000
								() 가 180,000 × 1	180,000
			9.		419	0	0		
				1.가	164	0	0	()가 164,000 × 1	164,000
				2.	125	0	0	() 125,000 × 1	125,000
				3. 가 4	130	0	0	130,000 × 1	130,000
			10.		139	0	0		
				1.	139	0	0	() 139,000 × 1	139,000
		2.			95,027	92,306	2,721		
			1.()		67,847	0	0		
				1.	63,636	0	0	(63,636,000 × 1) - 66,077,000=	-2,441,000
								66,076,800 × 1	66,077,000
				2.	4,211	0	0	3,210,360 × 1	3,211,000
								가 (1,000,000 × 1) - 1,050,000=	-50,000
								가 1,050,000 × 1	1,050,000
			2.()		1,880	0	0		
				1.가	1,880	0	0	가 (1,880,000 × 1) - 1,920,000=	-40,000
								가 1,920,000 × 1	1,920,000
			3.()		2,156	0	0		

: 4 (:)

									()
				가					()
				1.	2,156	0	0	() (2,156,000 × 1) - 2,239,000=	-83,000
								() 2,238,840 × 1	2,239,000
				4. ()	6,608	0	0		
				1. 가	6,608	0	0	가 6,607,680 × 1	6,608,000
				5. ()	3,055	0	0		
				1.	3,055	0	0	(3,055,000 × 1) - 3,180,000=	-125,000
								3,180,000 × 1	3,180,000
				6.	10,540	0	0		
				1.	10,540	0	0	7,069,200 × 1	7,070,000
								(2,900,000 × 1) - 2,595,000=	305,000
								2,594,880 × 1	2,595,000
								191,520 × 1	192,000
								(220,000 × 1) - 192,000=	28,000
								320,880 × 1	321,000
								(350,000 × 1) - 321,000=	29,000
				7.	325	0	0		
				1.	125	0	0	125,000 × 1	125,000
				2.	200	0	0	() 가 200,000 × 1	200,000
				8.	2,492	0	0		
				1.	2,442	0	0	2,442,000 × 1	2,442,000
				2.	50	0	0	가 50,000 × 1	50,000
				9.	40	0	0		
				1.가	40	0	0	가 40,000 × 1	40,000
				10.	84	0	0		
				1.	84	0	0	() 84,000 × 1	84,000
				2.	262,759	295,165	-32,406		
				1.	250,685	283,367	-32,682		
				1.	68,050	0	0		

: 4 (:)

									()
				가					()
				1.	53,114	0	0	22,128,000 × 1	22,128,000
								(33,054,000 × 1) - 22,128,000=	10,926,000
								2,500,000 × 1	2,500,000
								(3,750,000 × 1) - 2,500,000=	1,250,000
								(1,279,000 × 1) - 959,000=	320,000
								958,950 × 1	959,000
								가 1,327,680 × 1	1,328,000
								가 (2,500,000 × 1) - 1,328,000=	1,172,000
								110,640 × 1	111,000
								(2,860,000 × 1) - 2,470,000=	390,000
								2,470,000 × 1	2,470,000
								(9,000,000 × 1) - 8,000,000=	1,000,000
								8,000,000 × 1	8,000,000
								() 가 400,000 × 1	400,000
								가 160,000 × 1	160,000
				2.	14,936	0	0	6,779,240 × 1	6,780,000
								4,700,260 × 1	4,701,000
								(5,000,000 × 1) - 4,701,000=	299,000
								(400,000 × 1) - 347,000=	53,000
								346,800 × 1	347,000
								1,355,820 × 1	1,356,000
								(1,400,000 × 1) - 844,000=	556,000
								843,700 × 1	844,000
				2.	70,000	0	0		
				1.	70,000	0	0	(70,000,000 × 1) - 96,000,000=	-26,000,000
								30,000 × 20 × 4 × 4 × 10	96,000,000
				3. ()	112,635	0	0		
				1.	112,635	0	0	(84,535,000 × 1) - 95,460,000=	-10,925,000

: 4 (:)

									()
				가					()
									95,459,600 × 1 95,460,000
									937,700 × 1 938,000
								가	1,120,000 × 1 1,120,000
								가	(960,000 × 1) - 1,120,000= -160,000
									(9,250,000 × 1) - 10,500,000= -1,250,000
									10,500,000 × 1 10,500,000
									2,860,000 × 1 2,860,000
									(2,470,000 × 1) - 2,860,000= -390,000
									() 2,876,850 × 1 2,877,000
									() (2,558,000 × 1) - 2,877,000= -319,000
									1,300,000 × 1 1,300,000
								가	(10,624,000 × 1) - 11,796,000= -1,172,000
								가	11,795,400 × 1 11,796,000
			2.		12,074	11,798	276		
			1.()		7,302	0	0		
			1.		7,302	0	0		4,902,000 × 1 4,902,000
									1,248,000 × 1 1,248,000
									(1,230,000 × 1) - 1,248,000= -18,000
									1,200,000 × 1 1,200,000
									(1,170,000 × 1) - 1,200,000= -30,000
			2.()		1,218	0	0		
			1.		1,218	0	0		(1,218,000 × 1) - 1,284,000= -66,000
									1,284,000 × 1 1,284,000
			3.()		2,154	0	0		
			1.		2,154	0	0		(1,665,000 × 1) - 1,890,000= -225,000
									1,890,000 × 1 1,890,000
									(114,000 × 1) - 132,000= -18,000
									132,000 × 1 132,000

: 4 (:)

								()
				가				
								(375,000 × 1) - 430,000= -55,000
								430,000 × 1 430,000
			4.		1,102	0	0	
				1.	1,102	0	0	(675,000 × 1) - 450,000= 225,000
								450,000 × 1 450,000
								(132,000 × 1) - 114,000= 18,000
								114,000 × 1 114,000
								(295,000 × 1) - 240,000= 55,000
								240,000 × 1 240,000
			5.		231	0	0	
				1.	231	0	0	() 162,000 × 1 162,000
								(207,000 × 1) - 162,000= 45,000
								() 7,500 × 1 8,000
								(18,000 × 1) - 8,000= 10,000
								6,000 × 1 6,000
			6.		67	0	0	
				1.	67	0	0	67,000 × 1 = 67,000
		3.			8,734	5,950	2,784	
			1.		4,984	2,200	2,784	
				1.	200	0	0	
				1.	200	0	0	200,000 × 1 200,000
			2.		3,984	0	0	
				1.	1,800	0	0	150,000 × 12 1,800,000
				2.	2,184	0	0	7,000 × 13 × 3 × 8 2,184,000
			3.		800	0	0	
				1.	800	0	0	800,000 × 1 = 800,000
			2.		3,750	3,750	0	
				1.	1,500	0	0	

: 4 (:)

								()
				가				()
			1.	1,500	0	0	100,000 × 15	1,500,000
			2.	2,250	0	0		
			1.	2,250	0	0	150,000 × 15	2,250,000
2.	/			573,411	531,701	41,710		
	1.			82,559	77,837	4,722		
		1.		82,559	77,837	4,722		
			1. ()	9,450	0	0		
			1.	9,450	0	0	1,050,000 × 9	9,450,000
			2.	1,038	0	0		
			1.	1,038	0	0	473,880 × 1	474,000
							328,560 × 1	329,000
							24,240 × 1	25,000
							(110,000 × 1) -	15,000
							95,000=	
							94,680 × 1	95,000
							58,920 × 1	59,000
							(100,000 × 1) -	41,000
							59,000=	
			3. ()	9,450	0	0		
			1.	9,450	0	0	1,050,000× 9	9,450,000
			4.	951	0	0		
			1.	951	0	0	425,280 × 1	426,000
							294,840 × 1	295,000
							(30,000 × 1)	8,000
							- 22,000=	
							21,720 × 1	22,000
							(100,000 × 1) -	14,000
							86,000=	
							85,080 × 1	86,000
							52,920 × 1	53,000
							(100,000 × 1	47,000
) -53,000=	
			5. ()	40,495	0	0		

: 4 (:)

									()
				가					()
				1.	40,495	0	0	$\times 130$	() 3,500 \times 89 40,495,000
				6. ()	13,000	0	0		
				1.	13,000	0	0		() 4,000 \times 25 \times 130 13,000,000
				7. ()	1,605	0	0		
				1.	1,605	0	0	$\times 1$	1,605,000 1,605,000
				8.	1,470	0	0		
				1.	1,470	0	0		120,000 \times 12 1,440,000
									30,000 \times 1 30,000
				9.	2,000	0	0		
				1.	2,000	0	0		() (2,000,000 \times 1) -13,575,000
									() 3,500 \times 89 \times 50 15,575,000
				10.	1,000	0	0		
				1.	1,000	0	0		() (1,000,000 \times 1) -5,000,000= -4,000,000
									() 4,000 \times 25 \times 50 5,000,000
				11.	2,100	0	0		
				1.	2,100	0	0	()	2,100,000 \times 1 2,100,000
				2.	253,635	222,335	31,300		
				1.	253,635	222,335	31,300		
				1. ()	109,724	0	0		
				1.	109,724	0	0		(109,724,000 \times 1) -110,075,000= -351,000
									110,075,000 \times 1 110,075,000
				2.	14,000	0	0		
				1.	14,000	0	0		(14,000,000 \times 1) -9,000,000= 5,000,000
									9,000,000 \times 1 9,000,000
				3.	10,261	0	0		
				1.	10,261	0	0		4,683,360 \times 1 4,684,000
									(3,500,000 \times 1) -3,248,000= 252,000
									3,247,200 \times 1 3,248,000

: 4 (:)

									()
				가					()
									239,760 × 1 240,000
									936,600 × 1 937,000
									582,840 × 1 583,000
									(900,000 × 1) - 317,000
									583,000=
			4. ()		17,932	0	0		
			1.		3,554	0	0		(3,554,000 × 1) - 554,000
									3,000,000=
									3,000,000 × 1 3,000,000
			2.		2,664	0	0		2,600,000 × 1 2,600,000
									(2,664,000 × 1) - 64,000
									2,600,000=
			3.		8,826	0	0		가 (8,826,000 × 1) - -1,574,000
									10,400,000=
									가 10,400,000 × 1 10,400,000
			4.		2,888	0	0		(2,309,000 × 1) - 139,000
									2,170,000=
									2,170,000 × 1 2,170,000
									780,000 × 1 780,000
									(529,000 × 1) - -251,000
									780,000=
									50,000 × 1 50,000
			5. ()		75,306	0	0		
			1.		75,306	0	0		75,306,000 × 1 75,306,000
			6. ()		7,832	0	0		
			1.		7,832	0	0		(7,832,000 × 1 1,424,000
) - 6,408,000=
									6,408,000 × 1 6,408,000
			7.		5,380	0	0		
			1.		5,380	0	0		115,000 × 12 1,380,000
									2,000,000 × 1 2,000,000
									2,000,000 × 1 2,000,000
			8.		3,200	0	0		
			1.		500	0	0		500,000 × 1 500,000
			2.		500	0	0		500,000 × 1 500,000

: 4 (:)

								()
				가				()
				3.	2,000	0	0	가 2,000,000 × 1 2,000,000
				4.	200	0	0	150,000 × 1 150,000
								50,000 × 1 50,000
			9.		10,000	0	0	
				1.	10,000	0	0	10,000,000 × 1 10,000,000
		3.			7,900	8,900	-1,000	
			1. []		3,200	3,000	200	
			1.		1,200	0	0	
				1.	1,200	0	0	(1,200,000 × 1) - 59,000
								1,141,000=
								8,510 × 134 1,141,000
			2.		500	0	0	
				1.	500	0	0	500,000 × 1 500,000
			3. []		1,300	0	0	
				1.	1,300	0	0	() 1,300,000 × 1 1,300,000
			4.		200	0	0	
				1.	200	0	0	200,000 × 1 200,000
		2.			4,700	5,900	-1,200	
			1.		1,080	0	0	
				1.	1,080	0	0	70,000 × 12 840,000
								60,000 × 4 240,000
			2.		1,300	0	0	
				1.	1,300	0	0	50,000× 12 600,000
								(800,000 × 1) - 200,000
								600,000=
								450,000 × 1 450,000
								(500,000 × 1) - 50,000
								450,000=
			3.		1,320	0	0	
				1.	1,320	0	0	110,000 × 12 1,320,000
			4.		1,000	0	0	

: 4 (:)

								()
				가				()
				1.	1,000	0	0	500,000 × 2 1,000,000
	4.				33,488	45,500	-12,012	
		1.			33,488	45,500	-12,012	
			1.		29,228	0	0	
				1.	29,228	0	0	() 29,228,000 × 1 29,228,000
			2.		1,350	0	0	
				1.	1,350	0	0	() 1,350,000 × 1 1,350,000
			3.		1,960	0	0	
				1.	1,960	0	0	() 1,960,000 × 1 1,960,000
			4.		950	0	0	
				1.	950	0	0	950,000 × 1 950,000
	5.				195,829	177,129	18,700	
		1.			173,400	155,400	18,000	
			1.		168,000	0	0	
				1.	168,000	0	0	(154,000,000 × 1) - 144,000,000= 10,000,000
								(140,000,000 × 1) - 154,000,000= -14,000,000
								12,000,000 × 12 144,000,000
								3,000,000 × 11 33,000,000
								(28,000,000 × 1) - 33,000,000= -5,000,000
			2. ()		5,400	0	0	
				1.	5,400	0	0	200,000 × 3 × 9 5,400,000
		2.			22,429	21,729	700	
			1.		200	0	0	
				1.	200	0	0	200,000 × 1 200,000
			2. ()		4,829	0	0	
				1.	4,829	0	0	4,829,000 × 1 4,829,000
			3. ()		10,400	0	0	
				1.	10,400	0	0	10,400,000 × 1 10,400,000

: 4 (:)

									()
				가					()
			4.		2,000	0	0		
			1.		2,000	0	0	(2,000,000 × 1) - 3,000,000=	-1,000,000
								30,000 × 100	3,000,000
			5.		5,000	0	0		
			1.		5,000	0	0	(5,000,000 × 1) - 3,000,000=	2,000,000
								3,000,000 × 1	3,000,000
3.					176,734	169,243	7,491		
	1.				4,000	3,000	1,000		
		1.			4,000	3,000	1,000		
			1.		3,000	0	0		
			1.		3,000	0	0	3,000,000 × 1 =	3,000,000
		2.			1,000	0	0		
			1.		1,000	0	0	1,000,000 × 1 =	1,000,000
	2.				172,734	166,243	6,491		
		1.			43,115	31,663	11,452		
			1.		2,400	0	0		
			1.		2,400	0	0	(2,400,000 × 1) - 1,400,000=	1,000,000
								200,000 × 7	1,400,000
		2.			4,235	0	0		
			1.		3,995	0	0	40,000 × 7 × 2	560,000
								2,000,000 × 1	2,000,000
								700,000 × 1	700,000
								(1,435,000 × 1) - 700,000=	735,000
			2.		240	0	0	120,000 × 2	240,000
		3.			2,000	0	0		
			1.		2,000	0	0	2,000,000 × 1	2,000,000
		4.			6,400	0	0		
			1.		6,400	0	0	() 4,000,000 × 1	4,000,000

: 4 (:)

									()
				가					()
									300,000 × 8 2,400,000
			5.		1,500	0	0		
			1.		1,000	0	0	1,000,000 × 1	1,000,000
			2.		500	0	0	500,000 × 1	500,000
			6.1 1		5,180	0	0		
			1.		3,180	0	0	3,180,000 × 1 =	3,180,000
			2.		2,000	0	0	(2,000,000 × 1) - 1,000,000=	1,000,000
								1,000,000 × 1	1,000,000
			7.		3,000	0	0		
			1.		3,000	0	0	3,000,000 × 1	3,000,000
			8.		2,200	0	0		
			1.		2,200	0	0	1,100,000 × 2	2,200,000
			9. () 1 1		16,200	0	0		
			1.		16,200	0	0	30,000 × 9 × 2 × 30	16,200,000
		2.			62,717	73,378	-10,661		
			1. ()		4,200	0	0		
			1.		4,200	0	0	4,200,000 × 1	4,200,000
			2. ()		26,077	0	0		
			1.		26,077	0	0	(26,077,000 × 1) - 28,000,000=	-1,923,000
								28,000,000 × 1	28,000,000
			3. ()		5,700	0	0		
			1.		5,700	0	0	5,700,000 × 1	5,700,000
			4. ()		23,763	0	0		
			1.		23,763	0	0	(23,763,000 × 1) - 23,400,000=	363,000
								23,400,000 × 1	23,400,000
			5. ()		2,977	0	0		
			1.		2,977	0	0	(2,977,000 × 1) - 3,000,000=	-23,000
								3,000,000 × 1	3,000,000

: 4 (:)

								()			
				가							
		3.			31,800	26,800	5,000				
			1.			10,000	0	0			
				1.		10,000	0	0	(10,000,000 × 1) - 5,000,000=	5,000,000	
								5,000,000 × 1	5,000,000		
			2.()		21,800	0	0				
			1.		21,800	0	0	21,800,000 × 1	21,800,000		
			4.			1,000	300	700			
		1.				1,000	0	0			
				1.		1,000	0	0	1,000,000 × 1	1,000,000	
		5.			34,102	34,102	0				
			1.			500	0	0			
				1.		500	0	0	500,000 × 1	500,000	
			2.			1,000	0	0			
				1.		1,000	0	0	1,000,000 × 1	1,000,000	
			3.()		16,500	0	0				
			1.		16,500	0	0	(1) 2,200,000 × 5	11,000,000		
								(2) 1,375,000 × 4	5,500,000		
			4.()		14,500	0	0				
			1.		1,000	0	0	200,000 × 5	1,000,000		
				2.		13,500	0	0	450,000 × 5 × 6	13,500,000	
			5.()		1,602	0	0				
			1.		1,602	0	0	1,602,000 × 1	1,602,000		
			4.			25,480	22,480	3,000			
			1.			17,980	14,980	3,000			
		1.				17,980	14,980	3,000			
				1.()		14,980	0	0			
					1.		12,480	0	0	30,000 × 8 × 2 × 13 × 2	12,480,000
					2.		2,500	0	0	2,500,000 × 1	2,500,000

: 4 (:)

								()
				가				()
		2.			3,000	0	0	
			1.		3,000	0	0	3,000,000 × 1 = 3,000,000
	2.				7,500	7,500	0	
		1.			7,500	7,500	0	
			1.		2,500	0	0	
				1.	2,500	0	0	(2,500,000 × 1) - 1,300,000= 1,200,000
								1,300,000 × 1 1,300,000
		2.			3,800	0	0	
			1.		3,800	0	0	(3,800,000 × 1) - 2,000,000= 1,800,000
								2,000,000 × 1 2,000,000
		3.			1,200	0	0	
			1.		1,200	0	0	100,000 × 12 1,200,000
5.					50,854	60,070	-9,216	
	1.				7,000	5,100	1,900	
		1.			7,000	5,100	1,900	
			1.		5,000	0	0	
				1.	5,000	0	0	500,000 × 1 = 500,000
								1,000,000 × 1 = 1,000,000
								1,000,000 × 1 = 1,000,000
								(2,000,000 × 1) - 1,400,000= 600,000
								1,400,000 × 1 = 1,400,000
								500,000 × 1 = 500,000
		2.			2,000	0	0	
			1.		2,000	0	0	(2,000,000 × 1) - 1,000,000= 1,000,000
								1,000,000 × 1 = 1,000,000
	2.				22,954	17,970	4,984	
		1.			21,954	17,370	4,584	
			1.		2,670	0	0	

: 4 (:)

								()	
				가				()	
			1.		2,670	0	0	15,000 × 89 × 2	2,670,000
			2.		3,000	0	0		
			1.		2,000	0	0	(2,000,000 × 1) - 5,000,000=	-3,000,000
								5,000,000 × 1	5,000,000
			2.		1,000	0	0	(1,000,000 × 1) - 2,700,000=	-1,700,000
								2,700,000 × 1	2,700,000
			3. ()		16,284	0	0		
			1.		16,284	0	0	(16,284,000 × 1) - 14,700,000=	1,584,000
								60,000 × 245	14,700,000
		2.			0	300	-300		
		3.			1,000	300	700		
		1.			1,000	0	0		
		1.			1,000	0	0	() 1,000,000 × 1	1,000,000
	3.				5,000	20,000	-15,000		
	1.				5,000	20,000	-15,000		
	1.				5,000	0	0		
		1.			300	0	0	() 가 × 1	300,000
		2.			3,365	0	0	() 1,515,000 × 1	1,515,000
								() 1,850,000 × 1	1,850,000
		3.			1,335	0	0	() 15,000 × 89 × 1	1,335,000
	4.				8,900	6,000	2,900		
	1.				8,900	6,000	2,900		
	1.				8,900	0	0		
		1.			5,900	0	0	100,000 × 4	400,000
								3,000,000 × 1	3,000,000
								(1,000,000 × 1) - 5,000,000=	-4,000,000
								5,000,000 × 1	5,000,000
								500,000 × 1	500,000

: 4 (:)

								()
				가				()
								(1,500,000 × 1) - 1,000,000
								500,000=
			2.		3,000	0	0	(3,000,000 × 1) -2,000,000
								- 5,000,000=
								5,000,000 × 1 5,000,000
	5.				7,000	11,000	-4,000	
		1.			7,000	11,000	-4,000	
			1.		4,000	0	0	
				1.	4,000	0	0	(4,000,000 × 1) 2,000,000
								- 2,000,000=
								2,000,000 × 1 = 2,000,000
			2.		3,000	0	0	
				1.	3,000	0	0	(3,000,000 × 1) - -3,000,000
								6,000,000=
								(6,000,000 × 1) - 1,000,000
								5,000,000=
								5,000,000 × 1 5,000,000
	6.				349,142	319,475	29,667	
		1.			39,145	37,275	1,870	
			1.		29,145	27,275	1,870	
				1.	1,900	0	0	
				1.	300	0	0	300,000 × 1 300,000
				2.	1,000	0	0	500,000 × 1 500,000
								50,000 × 10 500,000
				3.	600	0	0	50,000 × 12 600,000
			2.		5,940	0	0	
				1.	500	0	0	500,000 × 1 500,000
				2.	640	0	0	8,000 × 20 × 2 × 2 640,000
				3.	4,800	0	0	1,500,000 × 1 1,500,000
								500,000 × 1 500,000
								150,000 × 12 1,800,000
								1,000,000 × 1 1,000,000
			3.		1,500	0	0	

: 4 (:)

								()
				가				
				1.	1,500	0	0	(1,500,000 × 1) - 500,000 1,000,000=
								1,000,000 × 1 1,000,000
				4.	600	0	0	
				1.	600	0	0	50,000 × 12 600,000
				5.	4,000	0	0	
				1.	1,000	0	0	1,000,000 × 1 1,000,000
				2.	3,000	0	0	2,000,000 × 1 2,000,000
								(1,000,000 × 1) - 500,000= 500,000
								500,000 × 1 500,000
				6.	12,400	0	0	
				1.	9,900	0	0	800,000 × 12 9,600,000
								300,000 × 1 300,000
				2.	2,500	0	0	2,500,000 × 1 2,500,000
				7.	2,805	0	0	
				1.	2,805	0	0	4,400 × 1 5,000
								300,000 × 1 300,000
								2,000,000 × 1 2,000,000
								500,000 × 1 500,000
				2.	10,000	10,000	0	
				1.	10,000	0	0	
				1.	10,000	0	0	10,000,000 × 1 = 10,000,000
				2.	309,697	281,900	27,797	
				1.	309,697	281,900	27,797	
				1.	28,017	0	0	
				1.	14,400	0	0	1,200,000 × 12 14,400,000
				2.	4,100	0	0	(4,100,000 × 1) - 2,700,000= 1,400,000
								450,000 × 6 2,700,000
				3.	6,000	0	0	가 500,000 × 12 6,000,000

: 4 (:)

										()	
				가						()	
				4.	3,517	0	0		300,000 × 1	300,000	
									(147,000 × 1) - 360,000=	-213,000	
									30,000 × 12	360,000	
									(2,970,000 × 1) -	-630,000	
									3,600,000=		
									300,000 × 12	3,600,000	
									100,000 × 1	100,000	
				2.	3,780	0	0				
				1.	3,780	0	0		440,000 × 1	440,000	
									110,000 × 12	1,320,000	
									WINOMS 10,000 × 12	120,000	
									500,000 × 2	1,000,000	
									900,000 × 1	900,000	
				3.	275,500	0	0				
				1.	275,500	0	0		(3,000,000 × 1) -	1,000,000	
									2,000,000=		
									2,000,000 × 1	2,000,000	
									(18,000,000 × 1)	8,000,000	
									- 10,000,000=		
									10,000,000 × 1	10,000,000	
									15,000,000 × 12	180,000,000	
									(200,000,000 × 1) -	20,000,000	
									180,000,000=		
									1,500,000 × 12	18,000,000	
									(18,500,000 × 1) -	500,000	
									18,000,000=		
									3,000,000 × 12	36,000,000	
				4.	2,200	0	0				
				1.	2,200	0	0		500,000 × 1	500,000	
									1,200,000 × 1	1,200,000	
									(500,000 × 1) -	200,000	
									300,000=		
									300,000 × 1	300,000	
				5.	200	0	0				

: 4 (:)

								()
				가				()
				1.	200	0	0	200,000 × 1 200,000
	3.				300	300	0	
		1.			300	300	0	
			1.		300	0	0	
				1.	300	0	0	300,000 × 1 = 300,000
7.					120	5,978	-5,858	
	1.				120	100	20	
		1.			120	100	20	
			1.()		60	0	0	
				1.	60	0	0	() 60,000 × 1 60,000
			2.		60	0	0	
				1.	60	0	0	60,000 × 1 60,000
	2.				0	5,878	-5,878	
		1.			0	5,878	-5,878	
					2,022,450	1,880,409	142,041	