

2019

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			1,718,867,000
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1 " 1,694,864,000 " " 1,718,867,000

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4	1,718,867	1,694,864			24,003		1.4		
		35,345	1,161,336	67.5		2,917	42,523	2.4	
		-10,696	510,869	29.7	/	5,928	738,955	42.9	
		-646	10,364	0.6		8,183	246,213	14.3	
		0	36,298	2.1		-7,107	307,178	17.8	
						4,584	93,594	5.4	
						9,498	270,902	15.7	
						0	19,502	1.1	
						0	0	0.0	



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								( )	
				가					
								( ) : 70,000 × 1 = 70,000	
								( ) : 100,000 × 1 = 100,000	
								( ) : 520,000 × 1 = 520,000	
								( ) : 2,100,000 × 1 = 2,100,000	
								( ) : 2,140,000 × 1 = 2,140,000	
								( ) : 107,000 × 1 = 107,000	
								= : 100,000 × 1 = 100,000	
2.					521,233	532,575	-11,342		
	1.				510,869	521,565	-10,696		
		1.			510,869	521,565	-10,696		
			1.		248,946	249,053	-107		
				1.	248,946	249,053	-107	: 21,254,000 - 21,257,000 = -3,000	
								: 26,644,000 - 26,748,000 = -104,000	
				2.	207,175	217,764	-10,589		
					207,175	217,764	-10,589	: 20,189,000 - 19,716,000 = 473,000	
								: 11,512,000 - 11,856,000 = -344,000	
								: 13,346,000 - 13,764,000 = -418,000	
								: 12,467,000 - 12,648,000 = -181,000	
								: 15,266,000 - 15,600,000 = -334,000	
								( ) : 9,013,000 - 9,672,000 = -659,000	
								(OA) : 14,493,000 - 14,880,000 = -387,000	
								: 10,265,000 - 10,608,000 = -343,000	
								: (16,099,500 × 2 × 1 ) - 36,240,000 = -4,041,000	
								: 11,580,000 - 12,480,000 = -900,000	
								: 11,993,000 - 12,480,000 = -487,000	
								: 6,894,000 - 7,488,000 = -594,000	
								: 6,064,000 - 6,324,000 = -260,000	
								: (27,777 × 36 × 12 ) - 12,960,000 = -960,000	

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				가					
								: 11,834,000 - 12,648,000 =	-814,000
								: 2,060,000 - 2,400,000 =	-340,000
			3.		31,610	31,610	0		
			1.		31,610	31,610	0		
			4.		0	0	0		
			1.		0	0	0		
			5.		5,035	5,035	0		
			1.		5,035	5,035	0		
			6.		18,103	18,103	0		
			1.		18,103	18,103	0		
	2.				10,364	11,010	-646		
		1.			8,220	8,270	-50		
			1.		8,220	8,270	-50		
			1.		8,220	8,270	-50	: - 50,000 =	-50,000
		2.			250	300	-50		
			1.		250	300	-50		
			1.		250	300	-50	: (250,000 × 1 ) - 300,000 =	-50,000
		3.			1,894	2,440	-546		
			1.		1,021	1,400	-379		
			1.		1,021	1,400	-379	: (510,500 × 2 ) - 1,400,000 =	-379,000
			2.		873	1,040	-167		
			1.		873	1,040	-167	: (50,000 × 3 ) - 200,000 =	-50,000
								: (73,000 × 1 ) - 80,000 =	-7,000
								: (325,000 × 2 ) - 760,000 =	-110,000
	3.				36,298	36,298	0		
		1.			36,298	36,298	0		
			1.		36,298	36,298	0		
			1.		36,298	36,298	0		

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				가					
				1.	36,298	36,298	0		
					1,718,867	1,694,864	24,003		

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				가				
1.					42,523	39,606	2,917	
1.					38,047	34,146	3,901	
	1.				38,047	34,146	3,901	
		1.			500	300	200	
			1.		500	300	200	(50,000 × 10) - 300,000 = 200,000
		2.( )			2,711	1,270	1,441	
			1.		2,711	1,270	1,441	( ) 135,000 × 1 = 135,000
								(1,441,000) × 1 × 1 ) - 135,000 = 1,306,000
		3.( )			32,479	30,219	2,260	
			1.		29,365	27,105	2,260	(276,000) × 1 ) - 275,000 = 1,000
								( ) 275,000 × 1 = 275,000
								( ) 1,984,000 × 1 = 1,984,000
			2.		3,114	3,114	0	
		4.( )			1,186	1,186	0	
			1.		1,186	1,186	0	
		5.( )			1,171	1,171	0	
			1.		1,171	1,171	0	
2.					4,476	5,460	-984	
	1.				4,476	5,460	-984	
		1.			2,245	3,060	-815	
			1.		2,245	3,060	-815	(89,800 × 25 ) - 3,060,000 = -815,000
		2.			2,231	2,400	-169	
			1.		0	0	0	
			2.		2,231	2,400	-169	(55,775 × 40) × 1 ) - 2,400,000 = -169,000
2.	/				738,955	733,027	5,928	
	1.				298,351	298,458	-107	
		1.			298,351	298,458	-107	
			1.		21,254	21,257	-3	



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								( )
				가				
			1.	21,254	21,257	-3	= 21,254,000 - 21,257,000	-3,000
			2.	232,812	232,812	0		
			1.	232,812	232,812	0		
			3.	21,163	21,267	-104		
			1.	13,921	13,659	262	(821,700 × 10 ) - 7,498,000 =	719,000
							(178,800 × 10 ) - 2,135,000 =	-347,000
							(136,000 × 2 ) - 270,000 =	2,000
							( ) (240,200 × 10 ) - 2,464,000 =	-62,000
							(50,000 × 1 ) - 100,000 =	-50,000
			2.	2,000	2,000	0		
			3.	5,242	5,608	-366	가 (524,200 × 10 ) - 5,608,000 =	-366,000
			4.	1,065	1,065	0		
			1.	1,065	1,065	0		
			5.	0	0	0		
			1.	0	0	0		
			6.( )	13,509	13,509	0		
			1.	13,509	13,509	0		
			7.( )	8,548	8,548	0		
			1.	8,548	8,548	0		
		2.		30,554	27,182	3,372		
		1.[ ]		15,254	12,007	3,247		
		1.		4,397	3,397	1,000		
			1.	789	789	0		
			2.	199	199	0		
			3.	3,220	2,220	1,000	(775,000 × 4 ) - 2,100,000 =	1,000,000
			4.	189	189	0		
		2.		4,410	4,410	0		
			1.	4,410	4,410	0		

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								( )
				가				( )
		3.			1,700	1,700	0	
			1.		1,350	1,350	0	
			2.		350	350	0	
			4. [ ] ( )		2,500	2,500	0	
			1.		2,500	2,500	0	
			5. ( )		2,247	0	2,247	
			1.		2,247	0	2,247	( ) 2,247,000 × 1 = 2,247,000
		2.			15,300	15,175	125	
			1.		4,105	4,180	-75	
			1.		4,105	4,180	-75	(126,250 × 4 ) - 580,000 = -75,000
			2.		495	495	0	
			1.		495	495	0	
			3.		200	0	200	
			1.		200	0	200	200,000 × 1 = 200,000
			4. ( )		10,500	10,500	0	
			1.		10,500	10,500	0	
		3.			319,371	316,606	2,765	
			1.		201,048	201,048	0	
			1. ( )		201,048	201,048	0	
			1.		201,048	201,048	0	
			2.		86,124	86,765	-641	
			1. ( )		36,240	36,240	0	
			1.		36,240	36,240	0	
			2. ( )		6,000	6,000	0	
			1.		6,000	6,000	0	
			3. ( )		39,946	39,946	0	
			1.		39,946	39,946	0	
			4. ( )		3,938	4,579	-641	

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								( )
				가				( )
				1.	3,938	4,579	-641	3,938,000 -4,579,000 = -641,000
		3.			14,100	14,100	0	
			1.( )	( )	14,100	14,100	0	
				1.	14,100	14,100	0	
		4.			18,099	14,693	3,406	
			1.( )		18,099	14,693	3,406	
				1.	18,099	14,693	3,406	( ) × 12 ) - 8,073,000 = (55,170 × 15 1,858,000
								( ) × 12 ) - 6,620,000 = (45,377 × 15 1,548,000
		4.			90,679	90,781	-102	
			1.		42,200	42,200	0	
				1.	480	480	0	
				1.	90	90	0	
				2.	390	390	0	
			2.1		9,229	9,229	0	
				1.	7,264	7,264	0	
				2.	1,965	1,965	0	
			3.2		16,565	16,565	0	
				1.	10,944	10,944	0	
				2.	5,621	5,621	0	
			4.3		5,730	5,548	182	
				1.	4,352	4,352	0	
				2.	1,378	1,196	182	<sup>3</sup> ) - 1,196,000 = (137,800 × 10 182,000
			5.		5,978	5,978	0	
				1.	2,520	2,520	0	
				2.	3,458	3,458	0	
			6.		4,218	4,400	-182	
				1.	0	0	0	
				2.	140	140	0	

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								( )
				가				( )
				3.	0	0	0	
				4.	628	900	-272	(20,000 × 31.4 ) - 900,000 = -272,000
				5.	1,204	1,200	4	(120,400 × 10 × 1 ) - 1,200,000 = 4,000
				6.	796	800	-4	(79,600 × 10 ) - 800,000 = -4,000
				7.	1,450	1,360	90	<sup>5</sup> (145,000 × 10 ) - 1,360,000 = 90,000
			2.		48,479	48,581	-102	
			1.		3,082	3,082	0	
				1.	3,082	3,082	0	
			2.		38,005	38,005	0	
				1.	38,005	38,005	0	
			3.		5,247	5,247	0	
				1.	5,247	5,247	0	
			4.( )		2,145	2,247	-102	
				1.	2,145	2,247	-102	2,145,000 - -102,000
								2,247,000 =
			3.		246,213	238,030	8,183	
			1.		149,775	137,782	11,993	
				1.	26,600	26,600	0	
			1.		14,100	14,100	0	
				1.	14,100	14,100	0	
			2.		0	0	0	
				1.	0	0	0	
			2.		0	0	0	
				2.	0	0	0	
			3.		2,500	2,500	0	
				1.	2,500	2,500	0	
			4.( )		( 10,000	10,000	0	
				1.	8,960	8,960	0	
			2.		950	950	0	
				3.	90	90	0	

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								( )		
				가						
		2.			5,000	5,000	0			
		1.				0	0	0		
			1.			0	0	0		
		2.( )			5,000	5,000	0			
		1.				5,000	5,000	0		
		3.			11,041	11,041	0			
		1.				291	291	0		
			1.			291	291	0		
		2.			4,750	4,750	0			
		1.				4,750	4,750	0		
		3.( )			6,000	6,000	0			
		1.				1,000	1,000	0		
		2.				24	24	0		
		3.				4,976	4,976	0		
		4.[ ]			34,208	33,435	773			
		1.				1,896	1,896	0		
			1.				396	396	0	
				2.			1,500	1,500	0	
		2.			1,738	1,738	0			
		1.				1,738	1,738	0		
3.[ ]( )			28,601	28,601	0					
1.				25,695	25,695	0				
2.				400	400	0				
3.				2,506	2,506	0				
4.( )			1,200	1,200	0					
1.				600	600	0				
2.				600	600	0				
5. 가			773	0	773					

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								( )
				가				( )
			1.		773	0	773	( ) 가 773,000 773,000 x 1 =
	5.				38,976	27,755	11,221	
		1.			2,838	2,838	0	
			1.		2,838	2,838	0	
		2.( )			36,138	24,917	11,221	
			1.		2,789	0	2,789	( ) 2,789,000 x 1 = 2,789,000
			2.		29,482	21,782	7,700	( ) 2,350,000 x 3 +500,000 = 7,550,000
								( ) 150,000 x 1 = 150,000
			3.		500	400	100	( ) 100,000 x 1 = 100,000
			4.		3,367	2,735	632	( ) 210,000 x 1 x 3 +2,000 = 632,000
	6.				3,850	3,850	0	
		1.			170	100	70	
			1.		170	100	70	(17,000 x 5 x 2 ) - 100,000 = 70,000
		2.			3,680	3,750	-70	
			1.		3,680	3,750	-70	(2,480 x 5 x 10 ) - 150,000 = -26,000
								(59,950 x 5 x 4 ) - 900,000 = 299,000
								(27,380 x 5 x 10 ) - 1,700,000 = -331,000
								(1,976 x 250 x 2 ) - 1,000,000 = -12,000
	7.				30,100	30,101	-1	
		1.			19,718	19,718	0	
			1.		200	200	0	
			2.		14,519	14,519	0	(490,000 x 10 ) - 4,914,000 = -14,000
								(764,100 x 10 ) -7,627,000 = 14,000
			3.		4,999	4,999	0	
			4.		0	0	0	
		2.			450	450	0	
			1.		450	450	0	
		3.			9,932	9,933	-1	

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								( )
				가				( )
				1.	9,932	9,933	-1	(600,900 × 10 ) - 6,010,000 = -1,000
			2.		96,438	100,248	-3,810	
			1.		61,930	60,439	1,491	
			1.		6,000	6,000	0	
			1.	1.	6,000	6,000	0	
			2.	( , )	7,639	7,639	0	
			1.	1.	7,639	7,639	0	
			3.		7,706	6,176	1,530	
			1.		6,176	6,176	0	
			2.		1,530	0	1,530	1 1 ( , ) 17,000 × 90 × 1 = 1,530,000
			4.		2,515	2,515	0	
			1.		2,515	2,515	0	
			5.		1,800	1,800	0	
			1.		1,800	1,800	0	
			6.		7,000	7,000	0	
			1.		5,204	5,204	0	
			2.		75	75	0	
			3.		1,721	1,721	0	
			7.( )		1,261	1,300	-39	
			1.		896	896	0	
			2.		365	404	-39	( ) × 6 ) - 300,000 = (43,500 -39,000
			8.( )		4,500	4,500	0	
			1.		4,500	4,500	0	
			9.( )		8,000	8,000	0	
			1.		0	0	0	
			2.		7,360	7,360	0	
			3.		540	540	0	
			4.		100	100	0	

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								( )
				가				( )
			10. ( )	(	2,150	2,150	0	
			1.		202	202	0	
			2.		1,849	1,849	0	
			3.		99	99	0	
			11. ( )		5,820	5,820	0	
			1.		5,820	5,820	0	
			12. ( )		3,470	3,470	0	
			1.		3,470	3,470	0	
			13. ( )		700	700	0	
			1.		700	700	0	
			14. ( )		3,000	3,000	0	
			1.		192	192	0	
			2.		2,298	2,298	0	
			3.		510	510	0	
			15. ( )		369	369	0	
			1.		189	189	0	
			2.		180	180	0	
		2.			33,913	39,214	-5,301	
		1.			20,083	25,384	-5,301	
			1.		1,484	1,484	0	
			2.		18,599	23,900	-5,301	(19,455 × 478 × 2 ) - 23,900,000 = -5,301,000
		2.			13,830	13,830	0	
			1.		819	819	0	
			2.		13,011	13,011	0	
		3.			0	0	0	
		1.			0	0	0	
			1.		0	0	0	
		4.			595	595	0	



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								( )	
				가				( )	
			1.		595	595	0		
				1.	595	595	0		
4.					307,178	314,285	-7,107		
	1.				279,340	289,047	-9,707		
		1.			173,615	179,103	-5,488		
			1.		156,976	162,564	-5,588		
				1.	154,916	160,164	-5,248	20,189,000 - 19,716,000 =	473,000
								11,512,000 - 11,856,000 =	-344,000
								12,467,000 - 12,648,000 =	-181,000
								15,266,000 - 15,600,000 =	-334,000
								10,265,000 - 10,608,000 =	-343,000
								13,346,000 - 13,764,000 =	-418,000
								11,834,000 - 12,648,000 =	-814,000
								QA 14,493,000 - 14,880,000 =	-387,000
								9,013,000 - 9,672,000 =	-659,000
								11,580,000 - 12,480,000 =	-900,000
								11,993,000 - 12,480,000 =	-487,000
								6,894,000 - 7,488,000 =	-594,000
								6,064,000 - 6,324,000 =	-260,000
				2.	2,060	2,400	-340	2,060,000 - 2,400,000 =	-340,000
			2. ( )		12,139	12,039	100		
				1.	11,340	11,240	100	( )	100,000
				2.	799	799	0	100,000 × 1 =	
			3. ( )		4,500	4,500	0		
				1.	4,500	4,500	0		
		2.			97,555	101,774	-4,219		
			1.		44,370	49,200	-4,830		
				1.	2,263	2,549	-286	(60,000 × 10 ) - 886,000 =	-286,000

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								(    )					
				가									
			2.	2.	157	277	-120	- 120,000    =    -120,000					
				3.	28,911	33,030	-4,119	(26,225    × 10	-1,173,000				
								× 12    )- 4,320,000    =					
								(717,083    × 12	-2,675,000				
								) - 11,280,000    =					
								(257,950    × 2	689,000				
				× 10    )- 4,470,000    =									
				(27,777	-960,000								
				× 36    × 12    ) -12,960,000    =									
				3    (423,900    × 5	-305,000								
				× 2    ) - 4,544,000    =									
			2.	6,000	6,000	0							
							1.	5,720	6,000	-280	(572,000    × 1    × 10    ) - 6,000,000    =    -280,000		
							2.	280	0	280	70,000    × 2    × 2    =    280,000		
			3.(    )	41,064	40,454	610							
							1.	37,399	36,999	400	(599,000    × 1    ) -	1,000	
											598,000    =		
											(    )	598,000    × 1	598,000
											=		
											(    )	-302,120	-122,000
											× 1    +(30,000    × 2    × 3    )=		
											(    )	263,000	
							131,500    × 2    =						
							(    )	10,000	10,000				
							× 1    =						
			(    )	-350,000	-350,000								
			× 1    =										
			2.	1,000	800	200	(    )	200,000					
			100,000    × 2    =										
			3.	2,665	2,655	10	(    )	10,000					
			10,000    × 1    =	4									
4.(    )	6,001	6,000	1										
				1.	3,405	3,400	5	(340,400	4,000				
								× 5    × 2    )- 3,400,000    =					
								(    )	1,000	1,000			
				× 1    =									
2.	2,596	2,600	-4	2    (649,000    × 2    × 2	-4,000								
) - 2,600,000    =													
5.(    )	120	120	0										
				1.	120	120	0						
3.					8,170	8,170	0						
1.    (    )					8,170	8,170	0						
1.					2,130	2,130	0						
2.					6,040	6,040	0						

: 4 ( : )

								( )
				가				( )
	2.				17,554	15,454	2,100	
	1.				17,554	15,454	2,100	
	1.				200	200	0	
	1.				200	200	0	
	2.				0	0	0	
	2.				246	246	0	
	1.				246	246	0	
	3.				100	100	0	
	1.				100	100	0	
	4.				10,000	10,000	0	
	1.				10,000	10,000	0	
	5.				750	750	0	
	1.				750	750	0	
	6.				253	253	0	
	1.				253	253	0	
	7.				700	700	0	
	1.				700	700	0	
	8.( )				2,000	2,000	0	
	1.				2,000	2,000	0	
	9.( )				1,205	1,205	0	
	1.				1,205	1,205	0	
	10.( )				2,100	0	2,100	
	1.				2,100	0	2,100	( ) × 2 × 75 = 14,000 2,100,000
	3.				2,584	2,084	500	
	1.				2,584	2,084	500	
	1.				84	84	0	
	1.				84	84	0	
	2.( )				1,200	1,200	0	

: 4 ( : )

								( )
				가				( )
				1.	1,200	1,200	0	
				3.( )	( 800	800	0	
				1.	800	800	0	
				4.( ) 49	500	0	500	
				1.	500	0	500	( ) 49 500,000 × 1 = 500,000
	4.				7,700	7,700	0	
		1.			7,700	7,700	0	
			1.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				2.( )	5,000	5,000	0	
				1.	950	950	0	
				2.	2,750	2,750	0	
				3.	1,300	1,300	0	
				3.( )	2,700	2,700	0	
				1.	600	600	0	
				2.	2,100	2,100	0	
	5.				93,594	89,010	4,584	
		1.			11,792	11,792	0	
			1.		11,792	11,792	0	
				1.	4,200	4,200	0	
				1.	4,200	4,200	0	
				2.	2,800	2,800	0	
				1.	2,800	2,800	0	
				3.	4,792	4,792	0	
				1.	4,792	4,792	0	
		2.			30,267	30,267	0	
			1.		9,390	9,390	0	

: 4 ( : )

								( )
				가				( )
		1.			2,310	2,310	0	
			1.		1,110	1,110	0	
			2.		1,200	1,200	0	
			2.( )		5,480	5,480	0	
			1.		5,480	5,480	0	
			3.( )		1,600	1,600	0	
			1.		1,600	1,600	0	
		2.			20,877	20,877	0	
			1.		2,331	2,331	0	
			1.		2,331	2,331	0	
			2.( )		18,546	18,546	0	
			1.		18,546	18,546	0	
		3.			27,035	26,951	84	
			1.		500	500	0	
			1.		300	300	0	
			1.		300	300	0	
			2.		200	200	0	
			1.		200	200	0	
			2.		26,535	26,451	84	
			1.		23,235	23,151	84	
			1.		9,938	10,335	-397	(73,230 × 10 × 10 ) - 7,720,000 = -397,000
			2.		11,051	10,570	481	(316,000 × 10 × 1 ) - 2,940,000 = 220,000
								(570,000 × 4 × 1 ) - 1,780,000 = 500,000
								(3,761,000 × 1 × 1 ) - 4,000,000 = -239,000
			3.		2,246	2,246	0	
			2.( ) 가 SV		300	300	0	
			1.		110	110	0	
			2.		70	70	0	

: 4 ( : )

								( )
				가				( )
				3.	120	120	0	
				3.( )SV	3,000	3,000	0	
				1.	3,000	3,000	0	
		4.			24,500	20,000	4,500	
		1.			24,500	20,000	4,500	
			1.( )	(	20,000	20,000	0	
			1.		20,000	20,000	0	
			2.( )		4,500	0	4,500	
			1.		4,500	0	4,500	( ) 4,500,000 × 1 = 4,500,000
6.					270,902	261,404	9,498	
		1.			98,241	88,618	9,623	
		1.			72,756	63,433	9,323	
			1.		10,724	10,724	0	
			1.		7,400	7,400	0	
			2.		3,324	3,324	0	
			2.		41,500	41,977	-477	
			1.		14,976	15,331	-355	(95,000 × 1 × 1 ) - 450,000 = -355,000
			2.		100	222	-122	(10,000 × 10 ) - 222,000 = -122,000
			3.		12,240	12,240	0	
			4.		384	384	0	
			5.		13,800	13,800	0	
			3.		20,532	10,732	9,800	
			1.		3,601	3,301	300	(100,050 × 10 × 2 ) - 1,701,000 = 300,000
			2.		16,931	7,431	9,500	(846,550 × 2 × 10 ) - 7,431,000 = 9,500,000
		2.			8,650	8,350	300	
			1.		800	800	0	
			1.		800	800	0	
			2.( )		7,850	7,550	300	

: 4 ( : )

								( )
				가				( )
				1.	7,220	7,220	0	
				2.	600	300	300	( ) × 1 × 1 300,000 300,000
				3.	30	30	0	
			3.		16,835	16,835	0	
			1.		16,835	16,835	0	
				1.	283	283	0	
				2.	9,520	9,520	0	
				3.	4,920	4,920	0	
				4.	842	842	0	
				5.	480	480	0	
				6.	790	790	0	
				7.	0	0	0	
			2.		167,561	167,686	-125	
			1.		167,561	167,686	-125	
			1.		40,546	48,055	-7,509	
				1.	1,917	1,417	500	(140,000 × 10 ) - 900,000 = 500,000
				2.	24,408	31,200	-6,792	(2,034,000 × 12 ) - 31,200,000 = -6,792,000
				3.	7,183	8,400	-1,217	(598,530 × 12 ) - 8,400,000 = -1,217,000
				4.	7,038	7,038	0	
			2.		594	594	0	
				1.	594	594	0	
			3.		41,765	42,011	-246	
				1.	27,178	27,424	-246	(170,000 × 1 ) - 1,000,000 = -830,000
								(95,840 × 10 × 10 ) - 9,000,000 = 584,000
				2.	387	387	0	
				3.	200	200	0	
				4.	14,000	14,000	0	
			4.		20,176	20,076	100	

: 4 ( : )

								( )
				가				( )
				1.	17,616	17,616	0	
				2.	1,000	1,000	0	
				3.	1,560	1,460	100	$\frac{4}{\times 1} - 1,460,000 = (156,000 \times 10) 100,000$
				5.	4,092	4,092	0	
				1.	4,092	4,092	0	
				6.	8,284	8,284	0	
				1.	8,284	8,284	0	
				7.	20,568	19,568	1,000	
				1.	19,008	18,008	1,000	$(\quad) - 400,000 = (500,000 \times 1) 100,000$
								$(\quad) - 2,088,000 = (2,388,000) 300,000$
								$(\quad) - 75,000 = (675,000 \times 1 \times 1) 600,000$
				2.	1,560	1,560	0	
				8.	6,000	6,000	0	
				1.	6,000	6,000	0	
				9.( )	23,336	19,006	4,330	
				1.	23,336	19,006	4,330	$(\quad)(\quad) 100,000 \times 1 = 100,000$
								$(\quad)(\quad) 2,115,000 \times 2 = 4,230,000$
				10.( )	2,200	0	2,200	
				1.	1,149	0	1,149	$(\quad) 287,250 \times 4 = 1,149,000$
				2.	1,051	0	1,051	$(\quad) 525,500 \times 2 \times 1 = 1,051,000$
				3.	5,100	5,100	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
				2.	4,100	4,100	0	
				1.	1,700	1,700	0	
				1.	0	0	0	
				2.	190	190	0	



: 4 ( : )

								( )
				가				( )
			3.		1,510	1,510	0	
			2.( )		2,000	2,000	0	
			1.		60	60	0	
			2.		1,500	1,500	0	
			3.		440	440	0	
			3.( )		400	400	0	
			1.		400	400	0	
7.					19,502	19,502	0	
	1.				19,502	19,502	0	
		1.			19,502	19,502	0	
			1.( )		3,902	3,902	0	
			1.		3,902	3,902	0	
			2.( )	(	15,600	15,600	0	
			1.		15,600	15,600	0	
8.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
			1.		0	0	0	
					1,718,867	1,694,864	24,003	