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	2016-12-21		1,711,525,000

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4	1, 711, 525		1, 583, 783	127, 742	8. 1

		1, 447	221, 163	12. 9		29, 326	106, 740	6. 2
		268, 772	1, 088, 539	63. 6	/	- 22, 534	517, 237	30. 2
		0	390	0. 0		- 35, 299	236, 942	13. 8
		- 144, 387	358, 327	20. 9		- 51, 162	330, 156	19. 2
		1, 910	6, 000	0. 3		48, 492	148, 666	8. 6
		0	37, 106	2. 1		7, 717	212, 036	12. 3
						151, 202	151, 202	8. 8
						0	8, 546	0. 4

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							( )	
1.					1,310,092	1,039,873	270,219		
	1.				221,163	219,716	1,447		
		1.			221,163	219,716	1,447		
			1.		221,163	219,716	1,447		
				1.	178,243	176,956	1,287	: (2,765 × 673 × 186)/2 - 174,364,000 = -1,305,000	
								( ) : 2,592,000 × 1 = 2,592,000	
				2.	42,920	42,760	160	: (1,360,000)- (1,600,000) = -240,000	
								( ) : 400,000 × 1 = 400,000	
	2.				1,088,539	819,767	268,772		
		1.			1,088,539	819,767	268,772		
			1.		1,088,539	819,767	268,772		
				1.	449,564	449,564	0		
				2.	638,975	370,203	268,772	: (173,059,000 × 1) - 174364000 = -1,305,000	
								: (10,367,400 × 1) - 9830000 = 538,000	
								: (38,264,000 × 1) - 37616000 = 648,000	
								( ) : (7,887,000 × 1) - 7,266,000 = 621,000	
								( ) : (8,645,490 × 1) - 7,887,000 = 759,000	
								( ) : (10,388,880 × 1) - 8,646,000 = 1,743,000	
								( ) : (11,949,000 × 1) - 10,389,000 = 1,560,000	
								( ) : (42,475,000 × 1) - 31,402,000 = 11,073,000	
								( ) : (32,268,000 × 1) - 28,008,000 = 4,260,000	
								( ) : (50,704,000 × 1) - 32,268,000 = 18,436,000	
								( ) : (32,268,000 × 1) - 50,704,000 = -18,436,000	
								( ) : (386,000 × 1) - 15,000 = 371,000	
								( ) : (19,002,000 × 1) - 12,402,000 = 6,600,000	
								( ) : (32,400,000 × 1) - 17,500,000 = 14,900,000	
								( ) : (76,000 × 1) - 36,000 = 40,000	
								( ) : 15,479,500 × 1 = 15,479,000	

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							( )	
							( ) [ ] :　151,202,000　× 1　=	151,202,000
							( )　　　　　　　　　　　: 18,436,000　　× 1　=	18,436,000
							( )　　　　　　　　　　: 4,230,000　　× 1　=	4,230,000
							( )　　　　　　　　　: (8,460,000　× 1　) - 4,230,000　=	4,230,000
							( ) 34　　　　　　　46　　　: 840,000　× 1　=	840,000
							( )　　　　　　　　: 5,780,000　× 1　=	5,780,000
							( )　　　　　　　　: 167,000　× 1　=	167,000
							( )　　　　　　: 26,600,000　× 1　=	26,600,000
	3				390	390	0		
		1.			390	390	0		
			1.		390	390	0		
				1.	390	390	0		
2					364,327	506,804	-142,477		
	1.				358,327	502,714	-144,387		
		1.			358,327	502,714	-144,387		
			1.		49,437	77,992	-28,555		
				1.	49,437	77,992	-28,555	: (2,990　× 45× 186　) - 27,980,000 =	-2,953,000
								: (370　× 415　× 156　) - 49,841,000 =	-25,887,000
								: 　(57,000 × 8　)- 　(171,000　) =	285,000
			2		201,125	262,000	-60,875		
				1.	201,125	262,000	-60,875	( ) : -10,000,000　× 1　=	-10,000,000
								( ) : -10,000,000　× 1　=	-10,000,000
								( ) : 　(0　)- (6,000,000　) =	-6,000,000
								: 　(3,500　× 25　× 85　)- (21,000,000　) =	-13,562,000
								: 　(1,500　× 17　× 223　)- (27,000,000　) =	-21,313,000
			3		43,441	74,136	-30,695		
				1.	43,441	74,136	-30,695	1　　　　　　　　: 　(24,000　× 130　× 2　)-9,360,000 =	-3,120,000
								2　　　　　　　: 　(24,500　× 89　× 2　)- 　(6,270,000　) =	-1,909,000

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							( )	
							3　　　　　: (27,330 × 114 × 1)- (7,820,000) = 　　　-4,704,000	
							4　　　　　: (24,780 × 120 × 1)- (8,160,000) = 　　　-5,186,000	
							5　　　　　: (45,850 × 120 × 1) - 11,760,000 = 　　　-6,258,000	
							6　　　　　: (22,000 × 115 × 1 +1,000) - 10,296,000 = 　-7,765,000	
							: (165,630 × 113) - 20,470,000 = 　　　-1,753,000	
		4		42,010	65,810	-23,800		
			1.	42,010	65,810	-23,800	: (73,750 × 40 × 10)- (35,500,000) = 　　-6,000,000	
							: (69,500 × 30 × 6)-30,310,000 = 　　-17,800,000	
		5.		7,039	7,501	-462		
			1.	7,039	7,501	-462	6　　　　: (50,340 × 114)-(6,201,000) = 　　-462,000	
		6.		0	0	0		
			1.	0	0	0		
		7.		15,275	15,275	0		
			1.	15,275	15,275	0		
	2.			6,000	4,090	1,910		
		1.		510	510	0		
			1.	510	510	0		
				1. 500	500	0		
				2. 10	10	0		
		2.		3,090	680	2,410		
			1.	3,090	680	2,410		
				1. 3,090	680	2,410	: (3,090,000)-(680,000) = 　　2,410,000	
		3.		2,400	2,900	-500		
			1.	700	700	0		
				1. 700	700	0		
			2.	1,100	1,600	-500		
				1. 1,100	1,600	-500	: (550,000 × 2)-(1,600,000) = 　　-500,000	
			3.	600	600	0		

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								( )	
			1.	600	600	0			
3				37,106	37,106	0			
	1.			37,106	37,106	0			
		1.		28,568	28,568	0			
			1.	28,568	28,568	0			
			1.	28,568	28,568	0			
		2.		8,538	8,538	0			
			1.	8,538	8,538	0			
			1.	8,538	8,538	0			
				1,711,525	1,583,783	127,742			

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							( )	
1.				106,740	77,414	29,326		
	1.			44,826	46,656	-1,830		
		1.		20,546	20,596	-50		
			1.	20,546	20,596	-50		
			1.	19,036	19,036	0	-100,000 × 1 =	-100,000
							100,000 × 1 =	100,000
			2.	1,510	1,560	-50	4 -50,000 × 1 =	-50,000
		2.		24,280	26,060	-1,780		
			1.	24,280	26,060	-1,780		
			1.	24,280	26,060	-1,780	( ) (23,620,000)- (25,400,000)=	-1,780,000
	2.			61,914	30,758	31,156		
		1.		61,914	30,758	31,156		
			1.	1,350	1,350	0		
			1.	600	600	0		
			2.	750	750	0		
			2.	1,400	1,400	0		
			1.	1,400	1,400	0		
			3. [ ]	59,164	28,008	31,156		
			1.	4,200	4,200	0		
			2.	54,964	23,808	31,156	( ) 720,000 × 1 =	720,000
							( ) 720,000 × 1 =	720,000
							( ) 720,000 × 1 =	720,000
							( ) 720,000 × 1 =	720,000
							( ) 1,780,000 × 1 =	1,780,000
							( ) 1,837,740 × 1 =	1,838,000
							( ) 1,770,000 × 1 =	1,770,000
							( ) 1,770,000 × 1 =	1,770,000
							( ) 800,000 × 1 =	800,000

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								( )
								( ) 780,000 × 1 = 780,000
								( ) 780,000 × 1 = 780,000
								( ) 780,000 × 1 = 780,000
								( ) 2,137,710 × 1 = 2,138,000
								( ) 960,000 × 1 = 960,000
								( ) 960,000 × 1 = 960,000
								( ) 960,000 × 1 = 960,000
								( ) 960,000 × 1 = 960,000
								( ) 6,000,000 × 1 = 6,000,000
								( ) 6,000,000 × 1 = 6,000,000
2.	/				517,237	539,771	-22,534	
	1.				471,709	499,381	-27,672	
		1.			471,709	499,381	-27,672	
			1.	[ ]	2,650	2,650	0	(77,000 × 10)- (1,000,000)= -230,000
								(1,190,000)- (960,000)= 230,000
			2.	[ ]	20,281	20,144	137	
				1.	18,421	18,284	137	42,000 × 1 = 42,000
								35,000 × 1 = 35,000
								60,000 × 1 = 60,000
				2.	1,860	1,860	0	
			3		291,302	291,302	0	
				1.	291,302	291,302	0	
			4		31,598	33,126	-1,528	
				1.	15,893	17,421	-1,528	(831,200 × 10)- (9,840,000)= -1,528,000
				2.	1,505	1,505	0	
				3.	1,500	1,500	0	
				4.	12,600	12,600	0	

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							( )
			5	100	100	0	
			5. [ ]	59,124	62,110	-2,986	
			1.	51,968	51,457	511	( ) 201,000 × 1 = 201,000
							( ) 100,000 × 1 = 100,000
							( ) 210,000 × 1 = 210,000
			2.	1,612	5,109	-3,497	( ) -3,497,000 × 1 = -3,497,000
			3.	5,544	5,544	0	
			6. [ ]	23,954	49,841	-25,887	
			1.	23,954	49,841	-25,887	(370 × 415 × 156) - 49,841,000= -25,887,000
			7. [ ]	37,616	37,616	0	
			1.	34,433	34,433	0	
			2.	406	406	0	
			3.	2,777	2,777	0	
			8. [ ]	5,184	2,592	2,592	
			1.	5,184	2,592	2,592	( ) 2,591,820 × 1 = 2,592,000
	2.			18,930	19,930	-1,000	
		1.		12,690	13,390	-700	
			1.	2,200	2,200	0	
			1.	2,200	2,200	0	
			2.	2,700	2,700	0	
			1.	600	600	0	
			2.	300	300	0	
			3.	1,302	1,302	0	
			4.	498	498	0	
			3.	6,790	7,490	-700	
			1.	6,790	7,490	-700	1, 4 (4,190,000) - (4,890,000) = -700,000
			4. [ ]	1,000	1,000	0	
			1.	1,000	1,000	0	

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								( )
		2.		6,240	6,540	-300		
			1.	4,630	4,890	-260		
				1.	4,630	4,890	-260	(170,000 × 2) - 400,000= -60,000
								(0) - 200,000 = -200,000
			2.	1,000	1,000	0		
				1.	1,000	1,000	0	
			3.	610	650	-40		
				1.	610	650	-40	(610,000 × 1) - 650,000= -40,000
	3.			19,458	12,858	6,600		
		1.		19,002	12,402	6,600		
			1. [ ]	19,002	12,402	6,600		
				1.	19,002	12,402	6,600	( ) 6,600,000 × 1 = 6,600,000
		2.		456	456	0		
			1. [ ]	456	456	0		
				1.	456	456	0	
	4.			7,140	7,602	-462		
		1.		7,140	7,602	-462		
			1.	1,300	1,300	0		
				1.	1,300	1,300	0	
			2. 6	5,840	6,302	-462		
				1.	5,840	6,302	-462	6 ( ) (50,340 × 114)- (6,201,000)= -462,000
3.				236,942	272,241	-35,299		
	1.			131,336	109,840	21,496		
		1.		18,050	18,050	0		
			1.	800	800	0		
				1.	800	800	0	
			2.	17,250	17,250	0		
				1.	17,250	17,250	0	

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							( )
	2			32,286	32,008	278	
		1.		5,944	5,950	-6	
			1.	5,944	5,950	-6	(144,000)- (150,000)= -6,000
		2 ( )		24,394	24,110	284	
			1.	22,184	21,900	284	100,000 ×1 = 100,000
							184,000 ×1 = 184,000
			2	50	50	0	
			3	2,160	2,160	0	
		3 ( )		1,948	1,948	0	
			1.	760	760	0	
			2.	1,188	1,188	0	
	3			300	300	0	
		1.		300	300	0	
			1.	300	300	0	
	4			27,652	12,173	15,479	
		1. [ ]		27,652	12,173	15,479	
			1.	25,452	11,073	14,379	( ) 2,214,500 ×5 +3,306,000 = 14,379,000
			2	2,200	1,100	1,100	( )4 220,000 ×5 = 1,100,000
	5.			780	780	0	
		1. [ ]		780	780	0	
			1.	70	100	-30	( ) (70,000 ×1)- (100,000)= -30,000
			2.	514	470	44	( ) (420,000 ×1)- (380,000)= 40,000
							( ) (69,000)- (72,000)= -3,000
							( ) (25,000 ×1)- (18,000)= 7,000
			3	196	210	-14	( ) (7,000 ×28)- (210,000)= -14,000
	6.			5,608	4,837	771	
		1.		3,859	3,859	0	
			1.	3,787	3,787	0	

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								( )
				2.	72	72	0	
			2.		864	864	0	
				1.	864	864	0	
			3.	[ ]	485	114	371	( ) 371,000 371,000 × 1 =
				1.	485	114	371	
			4.	[ ]	400	0	400	( ) 200,000 × 2 400,000 =
				1.	400	0	400	
		7.			46,660	41,692	4,968	
			1.		10,120	10,120	0	
				1.	2,648	2,648	0	
				2.	6,472	6,472	0	
				3.	1,000	1,000	0	
			2.		3,860	3,860	0	
				1.	3,840	3,840	0	
				2.	20	20	0	
			3.	( )	4,680	4,680	0	
				1.	4,680	4,680	0	
			4.	( )	10,595	10,595	0	
				1.	0	0	0	
				2.	6,300	6,300	0	
				3.	4,295	4,295	0	
			5.		5,000	5,000	0	
				1.	3,920	3,920	0	
				2.	1,080	1,080	0	
			6.	( )	11,949	7,266	4,683	
				1.	5,840	3,650	2,190	( ) 621,000 621,000 × 1 =
								( ) 109,000 109,000 × 1 =
								( ) 730,000 730,000 × 1 =

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							( )		
							( )	730,000	730,000
			2.		750	193	557	× 1 = ( ) 190,000	190,000
								( ) 250,000	250,000
							× 1 = ( ) 117,000	117,000
			3.		5,359	3,423	1,936	× 1 = ( ) 196,000 × 1	196,000
								( ) 510,000 × 1 =	510,000
								( ) 460,000 × 1 =	460,000
								( ) 11,000 × 24 =	264,000
								( ) 11,000 × 23 =	253,000
								( ) 11,000 × 23 =	253,000
		7.		( )	456	171	285		
			1.		456	171	285	(57,000 × 8) - (171,000) =	285,000
		8		( ) 0	0	0			
			1.		0	0	0		
	2.				105,606	162,401	-56,795		
		1.			13,293	14,238	-945		
			1.		1,000	1,000	0		
				1.	1,000	1,000	0		
			2.		1,250	1,250	0		
				1.	1,250	1,250	0		
			3.		6,554	7,000	-446		
				1.	4,004	4,400	-396	(0) - (200,000) =	-200,000
								, (234,000 × 1) - (300,000) =	-66,000
								(1,730,000) - (1,800,000) =	-70,000
								(840,000) - (900,000) =	-60,000
				2.	200	200	0		
				3.	2,350	2,400	-50	(123,650 × 19) - (2,400,000) =	-50,000
			4.		701	1,200	-499		

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							( )	
				1.	701	1,200	-499	(700,400)- (1,200,000)= -499,000
			5. (+)		3,788	3,788	0	
				1.	2,712	2,712	0	
				2.	1,076	1,076	0	
		2			46,556	78,536	-31,980	
			1. 1		6,375	9,660	-3,285	
				1.	135	300	-165	[ ] (67,500 ×2)- (300,000)= -165,000
				2.	6,240	9,360	-3,120	(344,500 ×5 ×2)- (4,000,000)= -555,000
								(10,750 ×130 ×2) - 5,200,000= -2,405,000
								(0)- (160,000)= -160,000
			2. 2		4,489	6,570	-2,081	
				1.	128	300	-172	[ ] (64,000 ×2)- (300,000)= -172,000
				2.	4,361	6,270	-1,909	(322,000 ×3 ×2 -1,000) - 2,400,000= -469,000
								(13,500 ×90 ×2) - 3,800,000= -1,370,000
								(0)- (70,000)= -70,000
			3. 3		3,191	8,120	-4,929	
				1.	75	300	-225	[ ] (74,980)- (300,000)= -225,000
				2.	3,116	7,820	-4,704	(411,300 ×4 ×1) - 3,200,000= -1,554,000
								(12,800 ×115 ×1 -2,000) - 4,600,000= -3,130,000
								(0)- (20,000)= -20,000
			4. 4		3,020	8,460	-5,440	
				1.	46	300	-254	[ ] (45,880 ×1)- (300,000)= -254,000
				2.	2,974	8,160	-5,186	(338,400 ×4 ×1) - 3,200,000= -1,846,000
								(13,500 ×120 ×1) - 4,800,000= -3,180,000
								(0)- (160,000)= -160,000
			5. 5		5,657	12,060	-6,403	
				1.	155	300	-145	[ ] (77,400 ×2)- (300,000)= -145,000
				2.	5,502	11,760	-6,258	(365,700 ×4 ×2) - 3,200,000= -274,000

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								( )	
								(10,730 × 120 × 2) - 8,400,000=	-5,824,000
								(0)- (160,000)=	-160,000
			6.6		2,590	10,596	-8,006		
				1.	59	300	-241	[ ] (58,350)- (300,000)=	-241,000
				2.	2,531	10,296	-7,765	(335,520 × 4 × 1) - 3,200,000=	-1,857,000
								(10,330 × 115 × 1) - 7,020,000=	-5,832,000
								(0)- (76,000)=	-76,000
			7.	[ ]	1,360	1,600	-240		
				1.	1,360	1,600	-240	(340,000 × 4)- (1,600,000)=	-240,000
			8		19,874	21,470	-1,596		
				1.	1,157	1,000	157	[ ] (1,157,000)- (1,000,000)=	157,000
				2.	18,717	20,470	-1,753	(569,690 × 4 × 3) - 7,200,000=	-363,000
								(15,950 × 2 × 113 -1,000) - 3,910,000=	-306,000
								(6,500 × 6 × 113 -8,000) - 4,830,000=	-431,000
								(32,900 × 113) - 4,369,000=	-651,000
								(1,400 × 113) - 161,000=	-2,000
		3.			44,841	68,687	-23,846		
			1.		29,736	35,782	-6,046		
				1.	190	150	40	[ ] (95,000 × 2)- (150,000)=	40,000
				2.	29,546	35,632	-6,086	[ ] (21,000)- (100,000)=	-79,000
								[ ] (25,000)- (32,000)=	-7,000
								[ ] (50,000 × 40 × 12) - 30,000,000=	-6,000,000
			2.		2,028	2,028	0		
				1.	2,028	2,028	0		
			3.		12,837	30,637	-17,800		
				1.	12,837	30,637	-17,800	[ ] -641,000	-641,000
								[ ] -1,533,000	-1,533,000
								[ ] -1,560,000	-1,560,000

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:				4				(:)
								( )
								[ ] -14,066,000 -14,066,000
			4.	( )	240	240	0	
				1.	240	240	0	
			4.		916	940	-24	
				1.	916	940	-24	
				1.	916	940	-24	(5,6) (4,000 × 229)- (940,000)= -24,000
4.					330,156	381,318	-51,162	
	1.				254,510	305,512	-51,002	
		1.			192,910	220,110	-27,200	
			1.		188,000	208,000	-20,000	
				1.	146,000	156,000	-10,000	-10,000,000 × 1 = -10,000,000
				2.	42,000	52,000	-10,000	-10,000,000 × 1 = -10,000,000
			2.		0	6,000	-6,000	
				1.	0	6,000	-6,000	(0)- (6,000,000)= -6,000,000
			3.	[ ]	2,800	4,000	-1,200	
				1.	2,000	2,000	0	
				2.	800	2,000	-1,200	(400,000 × 2)- (2,000,000)= -1,200,000
			4.	[ ]	2,110	2,110	0	
				1.	2,110	2,110	0	
		2.			61,600	85,402	-23,802	
			1.	[ ]	13,125	48,000	-34,875	
				1.	13,125	48,000	-34,875	(1,500 × 17 × 223)- (27,000,000)= -21,313,000
								(3,500 × 25 × 85)- (21,000,000)= -13,562,000
			2.	[ ]	42,475	31,402	11,073	
				1.	17,182	13,565	3,617	( ) 600,000 × 3 × 2 = 3,600,000
								( ) 50,000 × 1 = 50,000
								( ) (66,070)- (100,000) = -33,000
				2.	16,555	10,800	5,755	( ) (570,000 × 12 × 2 -5,000)- (10,800,000)= 2,875,000

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							( )	
							( ) 180,000 × 12 × 1 =	2,160,000
							( ) 60,000 × 12 =	720,000
			3.	426	426	0	( ) 1,000,000 × 1 =	1,000,000
							( ) (0)- (1,000,000) =	-1,000,000
			4.	1,800	0	1,800	( ) 825,000 × 4 =	3,300,000
							( ) (600,000 × 3)- (3,300,000) =	-1,500,000
			5.	0	459	-459	( ) 88,300 × 5 × 2 =	883,000
							( ) (0)- (1,342,000) =	-1,342,000
			6.	4,640	4,540	100	( ) 200,000 × 6 × 2 =	2,400,000
							( ) (218,700 × 8 × 2)-5,800,000 =	-2,300,000
			7.	572	312	260	( ) 130,000 × 2 =	260,000
			8.	1,300	1,300	0		
		3.	[ ]	6,000	6,000	0		
			1.	6,000	6,000	0		
	2.			44,412	44,412	0		
		1.		44,412	44,412	0		
			1.	3,511	3,511	0		
			1.	3,307	3,307	0		
			2.	204	204	0		
			2.	15,019	15,019	0		
			1.	3,155	3,455	-300	-300,000 × 1 =	-300,000
			2.	600	300	300	300,000 × 1 =	300,000
			3.	11,264	11,264	0		
		3.	[ ]	500	500	0		
			1.	500	500	0		
		4.	[+]	22,882	22,882	0		
			1.	21,322	21,322	0	-150,000 × 1 =	-150,000
							150,000 × 1 =	150,000

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							( )
			2		1,560	1,560	0
			5. CO [ ]		2,500	2,500	0
				1.	1,960	1,960	0
				2.	540	540	0
	3.				15,534	14,694	840
		1.			15,534	14,694	840
			1. [ ][		7,000	7,000	0
				1.	7,000	7,000	0
			2. [ ][		6,000	6,000	0
				1.	6,000	6,000	0
			3.		759 [ ] 759		0
				1.	759	759	0
			4. ( )		[ ] 935	935	0
				1.	935	935	0
			5. ( )		[840	0	840
				1.	840	0	840, ( ) 60,000 × 2 × 2 +50,000 × 1 × 2 = 340,000; ( ) 7,000 × 7 × 7 = 343,000; ( ) 2,000 × 4 × 2 × 7 = 112,000; ( ) 45,000 × 1 = 45,000
	4.				15,700	16,700	-1,000
		1.			15,700	16,700	-1,000
			1.		300	1,300	-1,000
				1.	0	1,000	-1,000, (0) - (1,000,000) = -1,000,000
				2.	300	300	0
			2.1 1 [ ]		15,000	15,000	0
				1.	11,160	11,160	0
				2.	3,840	3,840	0
			3. [ ]		400	400	0

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							( )
				1.	400	400	0	
5.					148,666	100,174	48,492	
	1.				32,064	32,162	-98	
		1.			32,064	32,162	-98	
			1.		1,751	1,751	0	
				1.	1,751	1,751	0	
			2		1,950	1,950	0	
				1.	1,950	1,950	0	
			3		1,430	1,430	0	
				1.	1,330	1,330	0	
				2.	100	100	0	
			4 ( ) [+]		25,933	26,031	-98	
				1.	23,558	23,583	-25	90,000 × 1 = 90,000 -215,000 × 1 = -215,000 100,000 × 1 = 100,000
				2	2,375	2,448	-73	4 -73,000 × 1 = -73,000
			5.	[1,]000	1,000	0	
				1.	120	120	0	
				2.	880	880	0	
	2.				11,762	11,731	31	
		1.			5,341	5,350	-9	
			1.		174	250	-76	
				1.	0	50	-50	(0)- (50,000)= -50,000
				2.	174	200	-26	(173,440 × 1)- (200,000)= -26,000
			2 [ ]		4,000	4,000	0	
				1.	4,000	4,000	0	
			3		200	200	0	
				1.	200	200	0	

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								( )
			4.		0	100	-100	
				1.	0	100	-100	( )　　　　　(0)- 　(100,000)= 　　-100,000
			5.		167	0	167	
				1.	167	0	167	( )　　　　　　　　167,000　　167,000 ×1 =
			6. [ ]		800	800	0	
				1.	800	800	0	
		2.			5,645	5,645	0	
			1.		160	160	0	
				1.	160	160	0	
			2. [ ]	1,985	1,985	0		
				1.	300	300	0	
				2.	1,525	1,525	0	
				3.	160	160	0	
			3. CCTV [+3,500		3,500	0		
				1.	3,500	3,500	0	
		3.			776	736	40	
			1. [ ] 700		700	0		
				1.	700	700	0	
			2. [ ]		76	36	40	
				1.	76	36	40	( )　　　　　　40,000　　40,000 ×1 =
	3.				11,000	11,000	0	
		1.			11,000	11,000	0	
			1. [ ]		11,000	11,000	0	
				1.	360	360	0	
				2.	1,550	1,550	0	
				3.	7,390	7,390	0	( )　(250,000 ×1)- (400,000) = 　-150,000 ( )　150,000 ×1 = 　150,000
				4.	1,700	1,700	0	

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							( )	
4				19,489	18,960	529		
	1.			1,500	900	600		
		1.		1,500	900	600		
			1.	400	400	0		
			2.	500	500	0		
			3.	600	0	600	600,000 × 1 =	600,000
	2.			17,989	18,060	-71		
		1.		17,989	18,060	-71		
			1.	9,480	10,520	-1,040	3,4 (375,000 × 2)- (1,750,000)=	-1,000,000
							(290,000 × 1)- (330,000)=	-40,000
			2.	29	60	-31	(29,000)- (60,000)=	-31,000
			3.	8,480	7,480	1,000	(1,000,000 × 4)- (3,000,000)=	1,000,000
5.				74,351	26,321	48,030		
	1.			74,351	26,321	48,030		
		1.		1,771	1,771	0		
			1.	1,771	1,771	0		
		2.	[ ]	17,500	17,500	0		
			1.	4,325	4,325	0		
			2.	13,175	13,175	0		
		3.	[ ]	14,900	2,050	12,850		
			1.	14,900	2,050	12,850	(0)- (2,050,000)=	-2,050,000
							( ) 14,900,000 × 1 =	14,900,000
		4.		5,000	5,000	0		
			1.	5,000	5,000	0		
		5.	[ ]	5,780	0	5,780		
			1.	5,780	0	5,780	( ) 5,780,000 × 1 =	5,780,000
		6.		2,800	0	2,800		
			1.	2,800	0	2,800	400,000 × 2 =	800,000

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							( )
							( )
							200,000 × 10 ＝　　　　　　　　　2,000,000
			7.	[　]	26,600	0	26,600	
			1.		26,600	0	26,600	( ) 　　　　　　　　76,000　　 26,600,000 × 350 ＝
6.					212,036	204,319	7,717	
	1.				56,876	55,159	1,717	
		1.			43,380	41,663	1,717	
			1.		2,509	1,820	689	
				1.	840	840	0	
				2.	280	280	0	
				3.	1,389	700	689	(189,000 × 1)-　　　　　- 111,000 (300,000)＝
								800,000 × 1 ＝　　　　800,000
			2.		11,426	11,426	0	
				1.	7,922	7,922	0	(50,000 × 5) -　　　　- 250,000 500,000＝
								(10,000 × 12 × 6) -　　- 480,000 1,200,000＝
								(415,200 × 10)-　(3,422,000)＝ 730,000
				2.	3,504	3,504	0	
			3.		29,445	28,417	1,028	
				1.	12,838	12,845	- 7	(3,000 × 45 × 12)-　(1,000,000)＝ 620,000
								(0)-　(100,000)＝ - 100,000
								(1,500,000 × 2)-　　- 1,000,000 (4,000,000)＝
								,　　(375,500 × 2)- (300,000)＝ 451,000
								-5,000 × 1 ＝　　　- 5,000
								(1,402,000)-　27,000 (1,375,000)＝
				2.	400	400	0	
				3.	13,500	12,392	1,108	(30,000 × 45 × 10)-　(12,392,000)＝ 1,108,000
				4.	420	420	0	
				5.	2,287	2,360	- 73	-4,000 × 1 ＝　　　- 4,000
								-10,000 × 1 ＝　　　- 10,000

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							( )
							$(641,000 \times 1)-$ (700,000) = 　　　　-59,000
		2.			7,478	7,478	0	
			1. ( )	3,248	3,248	0	
				1.	3,214	3,214	0	
				2.	34	34	0	
			2.	4,230	4,230	0	
				1.	4,227	4,227	0	
				2.	3	3	0	
		3.		6,018	6,018	0	
			1.	6,018	6,018	0	
				1.	2,038	2,498	-460	$(640,000 \times 1)-$ (1,100,000) = 　-460,000
				2.	2,000	2,000	0	
				3.	1,000	1,000	0	
				4.	520	520	0	
				5.	460	0	460	460,000 × 1 = 　460,000
	2.			152,020	146,020	6,000	
		1.		152,020	146,020	6,000	
			1.	62,400	56,400	6,000	
				1.	35,400	32,000	3,400	$(2,950,000 \times 12)-32,000,000=$ 　3,400,000
				2.	9,600	7,000	2,600	$(800,000 \times 12)-$ (7,000,000) = 　2,600,000
				3.	6,000	6,000	0	
				4.	11,400	11,400	0	
			2.	43,598	43,598	0	
				1.	43,598	43,598	0	
			3.	46,022	46,022	0	
				1.	46,022	46,022	0	
	3.			3,140	3,140	0	
		1.		640	640	0	

	:		4					(:)
								( )
			1.		560	560	0	
				1.	560	560	0	
			2		80	80	0	
				1.	80	80	0	
		2			2,500	2,500	0	
			1.		1,000	1,000	0	
				1.	500	500	0	
				2	500	500	0	
			2	[ ]	1,500	1,500	0	
				1.	1,500	1,500	0	
7.					151,202	0	151,202	
	1.				151,202	0	151,202	
		1.			151,202	0	151,202	
			1. [ ]		151,202	0	151,202	
				1.	151,202	0	151,202	( ) 151,202,000 151,202,000 × 1 =
8					8,546	8,546	0	
	1.				8,546	8,546	0	
		1.			8,546	8,546	0	
			1.		8,546	8,546	0	
				1.	8,546	8,546	0	
					1,711,525	1,583,783	127,742	