

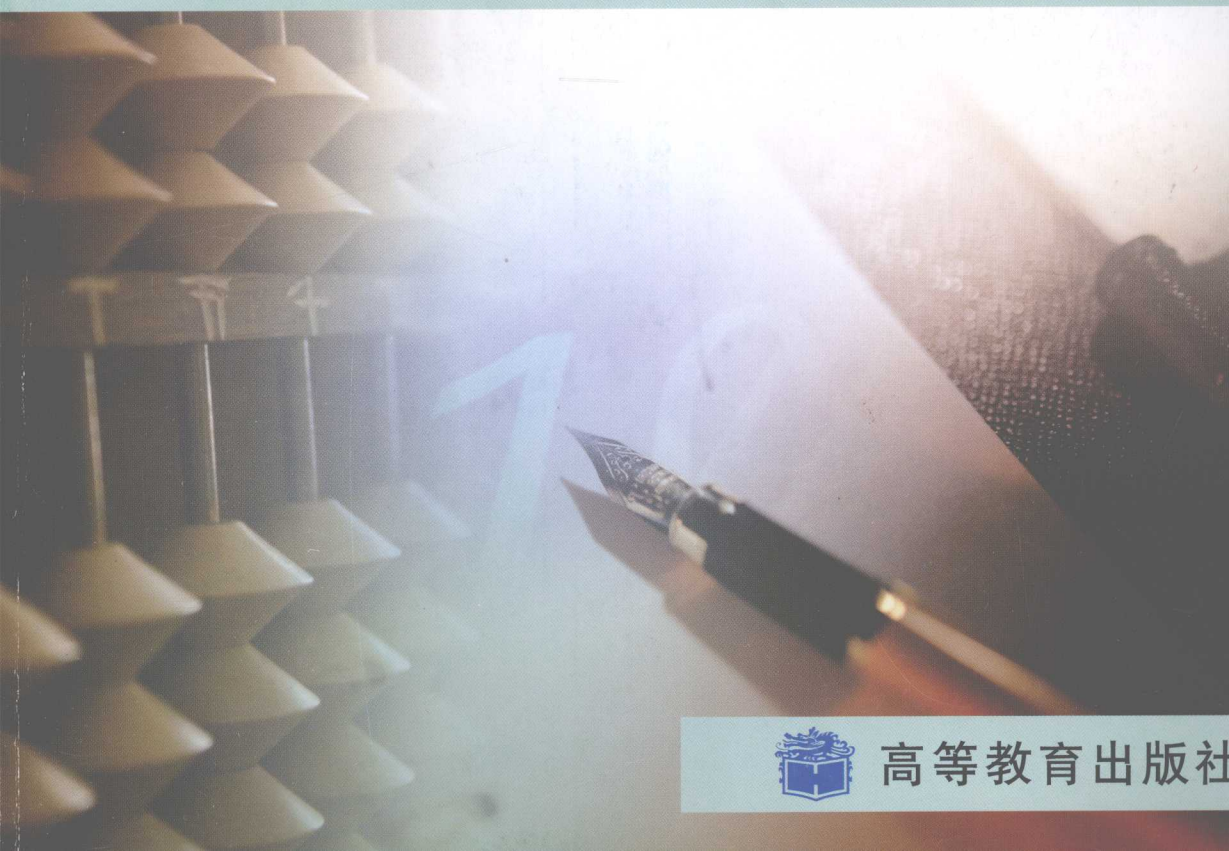
中等职业教育国家规划教材配套教学用书

Accountancy

珠算技术练习册

(会计专业)

主编 孙明德



高等教育出版社

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主 编 孙明德

副主编 苏景法



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内容简介

本书是中等职业教育国家规划教材配套教学用书《珠算技术》的配套练习册。本书参照有关行业的职业技能鉴定规范及初中级会计人员岗位考核标准编写而成,突出职业教育的特色。

本书章节安排与主教材一致,习题内容安排由易到难,由浅入深,由单项到综合,循序渐进,有利于学生巩固所学知识。为便于学生适时检查珠算技术等级水平,本书附有珠算技术等级鉴定练习题。本书实用性、科学性、系统性较强,语言简洁流畅,文字通俗易懂,具有可操作性。

本书可作为中等职业学校财经类专业《珠算技术》教材的配套练习用书,也可作为职业培训或自学练习用书。

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前 言

根据教育部颁布的中等职业学校财经类专业教学计划和珠算技术教学基本要求,为满足中等职业学校人才培养和全面素质教育的需要,方便各学校“珠算技术”课程的教学与训练,我们组织有关专家、教授和有丰富教学经验的教师编写了这本练习册,作为中等职业学校国家规划教材配套教学用书《珠算技术》的配套用书。

本书主要突出以下几个特点:

(1) 与高等教育出版社2009年1月出版的《珠算技术》(孙明德主编)相配套,章节安排符合《珠算技术》编写顺序,便于教师教学,有利于学生巩固所学知识。

(2) 内容安排由易到难,由浅入深,由单项到综合,循序渐进,科学性、实用性较强。

(3) 按照国家珠算技术鉴定标准,编写了一定数量的珠算技术普通级、能手级单项与综合鉴定考核样题,便于学生适时检查珠算技术等级水平。

本书参考技能训练课时约24学时,各校在使用时可根据实际需要适当进行调整。

本书由孙明德任主编,苏景法任副主编,王永慧、张红、赵瑞山、刘淑英参编。其中,第一、二章由孙明德编写,第三章由张红编写,第四章由苏景法编写,第五章由赵瑞山编写;附录由孙明德、王永慧、刘淑英编写;全书由孙明德总纂并定稿。

本书采用出版物短信防伪系统,用封底下方的防伪码,按照本书最后一页“郑重声明”下方的使用说明进行操作可查询图书真伪并可赢得大奖。

本书同时配套学习资源,登录<http://sv.hep.com.cn>,注册后即可下载相关资源。

本书由中国职业技术教育学会教学工作委员会财会经管专业教学研究会审定;本书在编写过程中,得到山东省教学研究室、山东省珠算协会、山东商业职业技术学院有关领导的大力支持,在此一并表示感谢。

由于编写时间仓促,水平所限,书中难免存在不足之处,恳请各位专家、教师和读者批评指正。

编者

2008年8月

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第一章 珠算基础知识

提示：(1)打算盘不仅要有正确的坐姿、清盘及握笔方法，更重要的还要有正确的指法。应重点掌握三指拨珠法、两指拨珠法。双手拨珠法可一般了解。(2)熟悉数字的规范写法，掌握错误数字的订正方法。

一、三指拨珠法——拇、食、中单指拨珠练习

(一) 拇指拨珠练习

- | | | | | |
|---|---|---|---|---|
| ① $\begin{array}{r} 2,031 \\ 2,412 \end{array}$ | ② $\begin{array}{r} 3,021 \\ 1,321 \end{array}$ | ③ $\begin{array}{r} 1,423 \\ 3,021 \end{array}$ | ④ $\begin{array}{r} 1,203 \\ 3,241 \end{array}$ | ⑤ $\begin{array}{r} 1,342 \\ 3,102 \end{array}$ |
| ⑥ $\begin{array}{r} 21,432 \\ 23,012 \end{array}$ | ⑦ $\begin{array}{r} 30,412 \\ 13,021 \end{array}$ | ⑧ $\begin{array}{r} 13,204 \\ 31,240 \end{array}$ | ⑨ $\begin{array}{r} 20,143 \\ 24,201 \end{array}$ | ⑩ $\begin{array}{r} 21,403 \\ 12,041 \end{array}$ |

(二) 食指拨珠练习

- | | | | | |
|--|--|--|--|--|
| ① $\begin{array}{r} 2,344 \\ -1,243 \end{array}$ | ② $\begin{array}{r} 4,342 \\ -1,312 \end{array}$ | ③ $\begin{array}{r} 3,414 \\ -1,203 \end{array}$ | ④ $\begin{array}{r} 3,442 \\ -1,241 \end{array}$ | ⑤ $\begin{array}{r} 4,312 \\ -3,012 \end{array}$ |
| ⑥ $\begin{array}{r} 43,213 \\ -31,201 \end{array}$ | ⑦ $\begin{array}{r} 34,324 \\ -14,102 \end{array}$ | ⑧ $\begin{array}{r} 42,423 \\ -20,413 \end{array}$ | ⑨ $\begin{array}{r} 34,324 \\ -24,201 \end{array}$ | ⑩ $\begin{array}{r} 32,134 \\ -21,014 \end{array}$ |

(三) 中指拨珠练习

- | | | | | |
|--|--|--|--|--|
| ① $\begin{array}{r} 5,505 \\ -5,505 \end{array}$ | ② $\begin{array}{r} 5,055 \\ -5,055 \end{array}$ | ③ $\begin{array}{r} 55,505 \\ -50,505 \end{array}$ | ④ $\begin{array}{r} 55,555 \\ -55,050 \end{array}$ | ⑤ $\begin{array}{r} 50,555 \\ -50,505 \end{array}$ |
| ⑥ $\begin{array}{r} 555,055 \\ -505,055 \end{array}$ | ⑦ $\begin{array}{r} 505,555 \\ -505,505 \end{array}$ | ⑧ $\begin{array}{r} 550,555 \\ -550,505 \end{array}$ | ⑨ $\begin{array}{r} 555,505 \\ -505,500 \end{array}$ | ⑩ $\begin{array}{r} 505,555 \\ -500,505 \end{array}$ |

(四) 单指拨珠综合练习

- | | | | | |
|---|--|---|--|--|
| ① $\begin{array}{r} 453,425 \\ -51,015 \\ -201,310 \end{array}$ | ② $\begin{array}{r} 454,355 \\ -152,105 \\ -102,150 \end{array}$ | ③ $\begin{array}{r} 543,435 \\ -20,105 \\ -512,020 \end{array}$ | ④ $\begin{array}{r} 454,545 \\ -103,015 \\ -250,510 \end{array}$ | ⑤ $\begin{array}{r} 425,454 \\ -105,203 \\ -210,150 \end{array}$ |
| ⑥ $\begin{array}{r} 545,354 \\ -505,052 \\ 354,521 \end{array}$ | ⑦ $\begin{array}{r} 345,254 \\ -125,153 \\ 253,142 \end{array}$ | ⑧ $\begin{array}{r} 345,523 \\ -135,512 \\ 235,321 \end{array}$ | ⑨ $\begin{array}{r} 454,525 \\ -253,015 \\ 532,415 \end{array}$ | ⑩ $\begin{array}{r} 325,453 \\ -125,302 \\ 325,341 \end{array}$ |

二、三指拨珠法——拇、中两指联拨练习

提示：三指拨珠法——拇、中指联拨，拇指拨下珠靠梁或离梁的同时，中指拨上珠靠梁或离梁。

（一）拇、中指齐合

1. 同档齐合

① $\begin{array}{r} 70,609 \\ 8,060 \end{array}$	② $\begin{array}{r} 80,607 \\ 7,080 \end{array}$	③ $\begin{array}{r} 6,080 \\ 80,907 \end{array}$	④ $\begin{array}{r} 60,607 \\ 7,080 \end{array}$	⑤ $\begin{array}{r} 60,080 \\ 6,709 \end{array}$
⑥ $\begin{array}{r} 908,607 \\ 60,090 \end{array}$	⑦ $\begin{array}{r} 608,080 \\ 80,907 \end{array}$	⑧ $\begin{array}{r} 706,080 \\ 90,607 \end{array}$	⑨ $\begin{array}{r} 809,060 \\ 80,607 \end{array}$	⑩ $\begin{array}{r} 609,070 \\ 70,608 \end{array}$

2. 邻档齐合

① $\begin{array}{r} 15,350 \\ 254,535 \end{array}$	② $\begin{array}{r} 25,150 \\ 351,545 \end{array}$	③ $\begin{array}{r} 15,250 \\ 453,525 \end{array}$	④ $\begin{array}{r} 453,515 \\ 25,350 \end{array}$	⑤ $\begin{array}{r} 352,515 \\ 25,350 \end{array}$
⑥ $\begin{array}{r} 253,545 \\ 45,150 \end{array}$	⑦ $\begin{array}{r} 154,535 \\ 35,250 \end{array}$	⑧ $\begin{array}{r} 153,525 \\ 35,250 \end{array}$	⑨ $\begin{array}{r} 35,150 \\ 254,535 \end{array}$	⑩ $\begin{array}{r} 45,350 \\ 152,545 \end{array}$

（二）拇、中指齐分

1. 同档齐分

① $\begin{array}{r} 888,888 \\ -777,777 \end{array}$	② $\begin{array}{r} 999,999 \\ -678,678 \end{array}$	③ $\begin{array}{r} 999,999 \\ -888,888 \end{array}$	④ $\begin{array}{r} 777,777 \\ -666,666 \end{array}$
⑤ $\begin{array}{r} 799,899 \\ -676,768 \end{array}$	⑥ $\begin{array}{r} 989,799 \\ -678,687 \end{array}$	⑦ $\begin{array}{r} 889,988 \\ -767,867 \end{array}$	⑧ $\begin{array}{r} 789,897 \\ -678,786 \end{array}$

2. 邻档齐分

① $\begin{array}{r} 354,535 \\ -153,525 \end{array}$	② $\begin{array}{r} 453,545 \\ -351,525 \end{array}$	③ $\begin{array}{r} 354,525 \\ -253,515 \end{array}$	④ $\begin{array}{r} 453,545 \\ -152,535 \end{array}$
⑤ $\begin{array}{r} 997,899 \\ -251,535 \end{array}$	⑥ $\begin{array}{r} 979,899 \\ -351,525 \end{array}$	⑦ $\begin{array}{r} 869,987 \\ -253,515 \end{array}$	⑧ $\begin{array}{r} 789,897 \\ -153,525 \end{array}$

（三）拇、中指齐上

1. 同档齐上

① $\begin{array}{r} 666,666 \\ -333,333 \end{array}$	② $\begin{array}{r} 777,777 \\ -444,444 \end{array}$	③ $\begin{array}{r} 666,666 \\ -222,222 \end{array}$	④ $\begin{array}{r} 555,555 \\ -111,111 \end{array}$
⑤ $\begin{array}{r} 876,576 \\ -432,134 \end{array}$	⑥ $\begin{array}{r} 656,567 \\ -314,234 \end{array}$	⑦ $\begin{array}{r} 567,656 \\ -123,413 \end{array}$	⑧ $\begin{array}{r} 656,565 \\ -234,132 \end{array}$

2. 邻档齐上

① $\begin{array}{r} 567,968 \\ 550,505 \end{array}$	② $\begin{array}{r} 769,856 \\ 505,055 \end{array}$	③ $\begin{array}{r} 666,666 \\ 555,555 \end{array}$	④ $\begin{array}{r} 678,789 \\ 555,555 \end{array}$
---	---	---	---

$$\begin{array}{r} \textcircled{5} \quad 656,658 \\ \quad 251,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 5,656,567 \\ \quad 3,515,525 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 7,565,556 \\ \quad 1,525,355 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 555,555 \\ \quad 152,535 \\ \hline \end{array}$$

(四) 拇、中指齐下

1. 同档齐下

$$\begin{array}{r} \textcircled{1} \quad 243,443 \\ \quad 433,224 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 434,432 \\ \quad 234,342 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 443,344 \\ \quad 223,344 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 344,243 \\ \quad 323,424 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 4,342,423 \\ \quad 2,324,243 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 2,324,342 \\ \quad 4,342,434 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 4,443,434 \\ \quad 2,343,442 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 3,434,443 \\ \quad 4,232,432 \\ \hline \end{array}$$

2. 邻档齐下

$$\begin{array}{r} \textcircled{1} \quad 231,243 \\ \quad -55,055 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 723,132 \\ \quad -50,555 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 402,030 \\ \quad -50,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 608,020 \\ \quad -50,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 349,183 \\ \quad -152,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 442,691 \\ \quad -251,525 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 4,123,483 \\ \quad -505,155 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 3,274,841 \\ \quad -1,505,255 \\ \hline \end{array}$$

(五) 拇、中指综合练习

$$\begin{array}{r} \textcircled{1} \quad 897,645 \\ \quad -781,525 \\ \quad 352,567 \\ \quad -152,576 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 945,835 \\ \quad -735,615 \\ \quad 768,158 \\ \quad -327,256 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 979,989 \\ \quad -867,876 \\ \quad 251,535 \\ \quad -152,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 358,969 \\ \quad -156,258 \\ \quad 156,258 \\ \quad -257,356 \\ \hline \end{array}$$

三、三指拨珠法——食、中两指联拨练习

提示：食指拨下珠离梁的同时，中指拨上珠靠梁或离梁。

(一) 食、中指齐分

1. 同档齐分

$$\begin{array}{r} \textcircled{1} \quad 999,999 \\ \quad -999,999 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 888,888 \\ \quad -888,888 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 777,777 \\ \quad -777,777 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 666,666 \\ \quad -666,666 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 687,689 \\ \quad -687,689 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 967,869 \\ \quad -967,869 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 678,967 \\ \quad -678,967 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 976,869 \\ \quad -976,869 \\ \hline \end{array}$$

2. 邻档齐分

$$\begin{array}{r} \textcircled{1} \quad 354,515 \\ \quad -354,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 451,525 \\ \quad -451,525 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 152,535 \\ \quad -152,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 253,545 \\ \quad -253,545 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 976,689 \\ \quad -451,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 687,689 \\ \quad -152,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 967,869 \\ \quad -452,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 678,975 \\ \quad -153,525 \\ \hline \end{array}$$

(二) 食、中指齐下

1. 同档齐下

$$\begin{array}{r} \textcircled{1} \quad 134,213 \\ \quad 421,342 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 431,234 \\ \quad 124,321 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 234,123 \\ \quad 321,432 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 321,432 \\ \quad 234,123 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 223,324 \\ \quad 332,231 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 432,321 \\ \quad 123,234 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 314,324 \\ \quad 241,231 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 341,312 \\ \quad 214,243 \\ \hline \end{array}$$

2. 邻档齐下

$$\begin{array}{r} \textcircled{1} \quad 302,010 \\ \quad -251,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 403,020 \\ \quad -352,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 102,030 \\ \quad -50,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 102,030 \\ \quad -51,525 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 321,324 \\ \quad -250,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 423,422 \\ \quad -352,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 433,121 \\ \quad -352,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 234,132 \\ \quad -153,525 \\ \hline \end{array}$$

(三) 食、中两指综合练习

$$\begin{array}{r} \textcircled{1} \quad 687,956 \\ \quad -635,456 \\ \quad 635,258 \\ \quad -157,258 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 687,698 \\ \quad -157,645 \\ \quad 357,825 \\ \quad -835,358 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 332,012 \\ \quad -251,505 \\ \quad 615,450 \\ \quad -645,706 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 896,786 \\ \quad -745,735 \\ \quad 635,845 \\ \quad -256,356 \\ \hline \end{array}$$

四、三指拨珠法——拇、食两指联拨练习

提示：拇指拨左(右)档下珠靠梁，同时食指拨右(左)档下珠离梁。

(一) 拇、食两指扭进

$$\begin{array}{r} \textcircled{1} \quad 112,233 \\ \quad 998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 333,444 \\ \quad 777,666 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 111,222 \\ \quad 999,888 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 223,344 \\ \quad 887,766 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 432,123 \\ \quad 678,987 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 123,423 \\ \quad 987,687 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 231,324 \\ \quad 879,786 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 312,432 \\ \quad 798,678 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{9} \quad 647,849 \\ \quad 968,766 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{10} \quad 378,629 \\ \quad 787,986 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{11} \quad 678,967 \\ \quad 987,698 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{12} \quad 869,789 \\ \quad 796,876 \\ \hline \end{array}$$

(二) 拇、食两指扭退

$$\begin{array}{r} \textcircled{1} \quad 1,122,111 \\ \quad -998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 2,111,000 \\ \quad -887,766 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 1,111,222 \\ \quad -999,888 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 2,001,000 \\ \quad -777,666 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 3,065,081 \\ \quad -986,797 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 6,061,205 \\ \quad -987,866 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 1,657,571 \\ \quad -879,687 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 1,126,576 \\ \quad -987,687 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{9} \quad 3,608,760 \\ \quad -869,897 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{10} \quad 3,580,580 \\ \quad -796,797 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{11} \quad 6,715,357 \\ \quad -876,978 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{12} \quad 3,035,170 \\ \quad -697,896 \\ \hline \end{array}$$

(三) 拇、食两指综合练习

$$\begin{array}{r} \textcircled{1} \quad 487,488 \\ \quad 679,789 \\ \quad -879,988 \\ \quad 978,876 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 443,322 \\ \quad 667,788 \\ \quad -998,877 \\ \quad 998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 987,486 \\ \quad 678,879 \\ \quad -887,976 \\ \quad 989,786 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 797,486 \\ \quad 968,789 \\ \quad -987,896 \\ \quad 897,796 \\ \hline \end{array}$$

五、三指拨珠法——三指联拨练习

提示：进位时，拇指拨左档下珠靠梁，同时中指、食指拨右栏上、下珠离梁；退位时，食指拨左档下珠离梁，同时拇指、中指拨右档上下珠靠梁。

（一）三指联拨进位

$$\begin{array}{r} \textcircled{1} \quad 998,877 \\ \quad 112,233 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 887,766 \\ \quad 223,344 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 999,888 \\ \quad 111,222 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 777,666 \\ \quad 333,444 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 678,987 \\ \quad 432,123 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 987,687 \\ \quad 123,423 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 879,786 \\ \quad 231,324 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 798,678 \\ \quad 312,432 \\ \hline \end{array}$$

（二）三指联拨退位

$$\begin{array}{r} \textcircled{1} \quad 1,000,000 \\ \quad -222,111 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 2,001,000 \\ \quad -444,333 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 3,000,100 \\ \quad -334,422 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 2,111,000 \\ \quad -432,321 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 1,100,001 \\ \quad -342,132 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 1,002,001 \\ \quad -324,312 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 3,010,010 \\ \quad -432,123 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 4,001,001 \\ \quad -423,213 \\ \hline \end{array}$$

（三）三指联拨综合练习

$$\begin{array}{r} \textcircled{1} \quad 778,899 \\ \quad 332,211 \\ \quad -432,241 \\ \quad 432,241 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 887,766 \\ \quad 223,344 \\ \quad -443,321 \\ \quad 443,321 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 668,899 \\ \quad 442,211 \\ \quad -334,421 \\ \quad 334,421 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 996,677 \\ \quad 114,433 \\ \quad -224,431 \\ \quad 224,431 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 2,102,000 \\ \quad -234,321 \\ \quad 243,431 \\ \quad -324,321 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 4,020,200 \\ \quad -141,323 \\ \quad 232,233 \\ \quad -442,231 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 7,002,001 \\ \quad -324,312 \\ \quad 433,421 \\ \quad -234,321 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 2,130,101 \\ \quad -442,312 \\ \quad 423,321 \\ \quad -342,231 \\ \hline \end{array}$$

六、三指拨珠法——指法操

提示：指法要正确，用力要适当，手指要灵活，动作要协调。

$$\begin{array}{r} \textcircled{1} \quad 444,444 \\ \quad 111,111 \\ \quad -222,222 \\ \quad 777,777 \\ \quad -888,888 \\ \quad 999,999 \\ \quad -444,444 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 353,535 \\ \quad -252,525 \\ \quad 777,777 \\ \quad -151,515 \\ \quad 161,616 \\ \quad 222,222 \\ \quad -333,333 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 666,666 \\ \quad -222,222 \\ \quad 333,333 \\ \quad 333,333 \\ \quad -999,999 \\ \quad 777,777 \\ \quad 222,222 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 111,111 \\ \quad 222,222 \\ \quad 333,333 \\ \quad -444,444 \\ \quad 555,555 \\ \quad -333,333 \\ \quad 111,111 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 999,999 \\ \quad 111,111 \\ \quad -222,222 \\ \quad -444,444 \\ \quad 666,666 \\ \quad 333,333 \\ \quad 151,515 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 222,222 \\ \quad 888,888 \\ \quad -777,777 \\ \quad 252,525 \\ \quad 121,212 \\ \quad -171,717 \\ \quad -313,131 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 454,545 \\ \quad -252,525 \\ \quad 161,616 \\ \quad -363,636 \\ \quad 333,333 \\ \quad 222,222 \\ \quad -444,444 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 252,525 \\ \quad 151,515 \\ \quad -353,535 \\ \quad 252,525 \\ \quad -161,616 \\ \quad 414,141 \\ \quad -333,333 \\ \hline \end{array}$$

七、两指拨珠法——单指拨珠练习

提示：两指拨珠法用拇指与食指拨珠，适用于菱珠小算盘，拨珠时，其余三指微曲向掌心。

(一) 拇指拨珠

$$\begin{array}{r} \textcircled{1} \quad 102,031 \\ \quad 241,312 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 211,302 \\ \quad 132,142 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 102,103 \\ \quad 321,241 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 303,241 \\ \quad 131,203 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 310,124 \\ \quad 123,210 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 103,024 \\ \quad 321,420 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 101,432 \\ \quad 143,012 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 122,342 \\ \quad 312,101 \end{array}$$

(二) 食指拨珠

$$\begin{array}{r} \textcircled{1} \quad 234,324 \\ \quad -231,312 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 343,244 \\ \quad -342,142 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 324,342 \\ \quad -121,241 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 433,214 \\ \quad -421,203 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 555,423 \\ \quad -505,312 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 505,055 \\ \quad -505,055 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 544,525 \\ \quad -532,515 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 545,535 \\ \quad -525,515 \end{array}$$

八、两指拨珠法——两指联拨练习

提示：拇指与食指联拨时，两指应同时开始、同时停止，发出一个声响（其余三指微曲向掌心）。以下各题中的①~④为同档拨珠、⑤~⑥为邻档拨珠。

(一) 拇、食指齐合

$$\begin{array}{r} \textcircled{1} \quad 60,080 \\ \quad 706,709 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 60,607 \\ \quad 907,080 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 70,609 \\ \quad 908,060 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 806,080 \\ \quad 80,907 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 25,450 \\ \quad 453,515 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 351,525 \\ \quad 25,450 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 15,450 \\ \quad 352,515 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 254,515 \\ \quad 15,350 \end{array}$$

(二) 拇、食指齐分

$$\begin{array}{r} \textcircled{1} \quad 777,999 \\ \quad -777,999 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 888,666 \\ \quad -888,666 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 888,777 \\ \quad -777,666 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 999,999 \\ \quad -678,678 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 254,515 \\ \quad -254,515 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 352,515 \\ \quad -352,515 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 351,525 \\ \quad -351,525 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 453,515 \\ \quad -453,515 \end{array}$$

(三) 拇、食指齐上

$$\begin{array}{r} \textcircled{1} \quad 666,666 \\ \quad -333,333 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 777,777 \\ \quad -444,444 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 666,666 \\ \quad -222,222 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 555,555 \\ \quad -111,111 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 666,666 \\ \quad 555,555 \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 769,856 \\ \quad 505,055 \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 567,968 \\ \quad 550,505 \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 678,789 \\ \quad 555,555 \end{array}$$

(四) 拇、食指齐下

$$\begin{array}{r} \textcircled{1} \quad 243,443 \\ \quad 433,224 \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 434,432 \\ \quad 234,342 \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 443,344 \\ \quad 223,344 \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 344,243 \\ \quad 323,424 \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 608,020 \\ -50,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 102,030 \\ -51,505 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 723,132 \\ -150,555 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 231,243 \\ -55,155 \\ \hline \end{array}$$

(五) 拇、食指扭进

$$\begin{array}{r} \textcircled{1} \quad 333,444 \\ 777,666 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 111,222 \\ 999,888 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 223,344 \\ 887,766 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 112,233 \\ 998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 312,432 \\ 798,678 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 432,123 \\ 678,987 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 123,423 \\ 987,687 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 231,324 \\ 879,786 \\ \hline \end{array}$$

(六) 拇、食指扭退

$$\begin{array}{r} \textcircled{1} \quad 1,122,111 \\ -998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 2,111,000 \\ -887,766 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 1,111,222 \\ -999,888 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 2,001,000 \\ -777,666 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 1,126,576 \\ -987,687 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 3,065,081 \\ -986,797 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 6,061,205 \\ -987,866 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 1,657,571 \\ -879,687 \\ \hline \end{array}$$

(七) 拇、食两指综合练习一(齐合、齐分,齐上、齐下)

$$\begin{array}{r} \textcircled{1} \quad 979,989 \\ -867,876 \\ 251,535 \\ -152,535 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 358,969 \\ -156,258 \\ 156,258 \\ -257,356 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 897,645 \\ -781,525 \\ 352,567 \\ -152,576 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 945,835 \\ -735,615 \\ 768,158 \\ -327,256 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 340,444 \\ 432,043 \\ -605,256 \\ 705,615 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 423,024 \\ 344,352 \\ -423,152 \\ 342,253 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 244,342 \\ 443,324 \\ 215,243 \\ 425,315 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 343,443 \\ 434,234 \\ -344,243 \\ 315,243 \\ \hline \end{array}$$

(八) 拇、食两指综合练习二(扭进、扭退)

$$\begin{array}{r} \textcircled{1} \quad 797,486 \\ 968,789 \\ -987,896 \\ 897,796 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 987,486 \\ 678,879 \\ -987,976 \\ 989,786 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 443,322 \\ 667,788 \\ -998,877 \\ 998,877 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 487,488 \\ 679,789 \\ -879,988 \\ 978,876 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 1,657,571 \\ -879,687 \\ 989,776 \\ -978,786 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 1,120,111 \\ -996,877 \\ 879,896 \\ -789,896 \\ \hline \end{array}$$

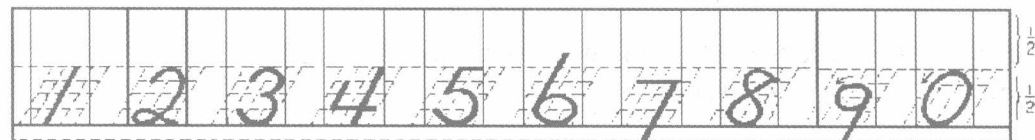
$$\begin{array}{r} \textcircled{7} \quad 6,730,575 \\ -896,786 \\ 987,978 \\ -997,878 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 3,531,507 \\ -697,768 \\ 789,976 \\ -989,876 \\ \hline \end{array}$$

九、阿拉伯数字的书写练习

提示: 数字书写练习, 看似简单, 实则不易, 小写数码练习尤其如此。练习小写数码时, 应对照标准, 仔细观察各数码的高度、斜度和运笔顺序, 放慢速度, 认真书写, 万勿求快。

(一) 阿拉伯数字的规范写法(手写体)



（二）阿拉伯数字书写练习

[illegible]

十、中文大写数字的书写练习

提示:书写中文大写数字时,应注意各字的框架结构,避免写错字,并特别注意“零”、“壹”、“整”三字在大写数字中的用法。

- (4) ¥3,107.59:
- (5) ¥706,000.08:
- (6) ¥150.46:
- (7) ¥2,048,639.17:
- (8) ¥3,070.089:

(二) 根据所给的正确结果订正相应的错误数字

正 确 结 果	错误数字(并订正)	正 确 结 果	错误数字(并订正)
(I) (例)619.27	619.27 619.72	(V) 2,518.76	2,518.19
(II) 8,264.95	8,246.95	(VI) 1,800,197	1,800,179
(III) 518,797	571,897	(VII) 3,150.72	3,510.72
(IV) 20,840.00	2,084.00	(VIII) 506,276	506,216

(三) 根据下列大写金额写出小写金额数字

- (1) 人民币捌拾叁元陆角贰分。 ()
- (2) 人民币贰仟零壹拾伍元零肆分。 ()
- (3) 人民币捌拾贰万陆仟肆佰贰拾叁元。 ()
- (4) 人民币壹拾玖元壹角陆分。 ()
- (5) 人民币玖角柒分。 ()
- (6) 人民币肆佰伍拾贰元整。 ()
- (7) 人民币陆仟肆佰贰拾叁元壹角柒分。 ()
- (8) 人民币柒拾万元整。 ()

第二章 珠算加减法

提示：珠算加减法是珠算乘法的基础，应熟悉基本加减法，掌握简捷加减法，了解珠、心算结合加减法。

一、基本加减法

提示：基本加减法包括珠算口诀加减法、无诀加减法，口诀加减法可作为参考，重点掌握无诀加减法。掌握无诀加减法的关键是掌握“内珠”与“外珠”、“凑五”与“补十”的概念和内在联系，并利用此关系进行拨珠训练，以达到快速计算的目的。

(一) 基本加法练习

1. 基本加法练习一

(1) 直接加法。

$$\begin{array}{r} \textcircled{1} \quad 61,734 \\ 28,165 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 30,165 \\ 57,614 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 13,056 \\ 25,731 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 18,165 \\ 61,523 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 302.45 \\ 697.53 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 571.26 \\ 216.73 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 167.25 \\ 731.64 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 135.42 \\ 814.56 \\ \hline \end{array}$$

(2) 凑五加法。

$$\begin{array}{r} \textcircled{1} \quad 44,234 \\ 12,423 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 34,134 \\ 21,432 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 12,424 \\ 43,241 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 24,342 \\ 31,234 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 322.41 \\ 234.14 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 342.34 \\ 413.21 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 324.24 \\ 432.31 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 232.43 \\ 324.12 \\ \hline \end{array}$$

(3) 进十加法。

$$\begin{array}{r} \textcircled{1} \quad 67,346 \\ 43,869 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 89,424 \\ 23,697 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 98,642 \\ 34,569 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 78,234 \\ 32,986 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 8,357.41 \\ 2,853.79 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 3,876.92 \\ 8,235.19 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 4,965.84 \\ 7,145.38 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 3,967.45 \\ 8,154.95 \\ \hline \end{array}$$

(4) 破五进十加法。

$$\begin{array}{r} \textcircled{1} \quad 66,555 \\ 67,689 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{2} \quad 55,556 \\ 76,868 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{3} \quad 55,655 \\ 78,689 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{4} \quad 56,565 \\ 86,679 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{5} \quad 5,656.55 \\ 8,767.69 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{6} \quad 5,556.65 \\ 8,686.79 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{7} \quad 5,656.65 \\ 8,786.79 \\ \hline \end{array}$$

$$\begin{array}{r} \textcircled{8} \quad 5,665.75 \\ 6,768.69 \\ \hline \end{array}$$

(5) 综合练习。

① 64,328
 79,563
 42,864

② 64,391
 69,432
 13,687

③ 31,754
 29,165
 86,745

④ 61,578
 96,285
 72,936

⑤ 853.79
 346.78
 654.95

⑥ 235.19
 426.57
 945.38

⑦ 469.13
 357.41
 916.84

⑧ 967.45
 358.92
 965.84

2. 基本加法练习二

① 1,972
 9,463
 2,864
 5,397
 4,328

② 7,936
 1,463
 9,285
 6,578
 5,013

③ 6,745
 9,165
 1,754
 6,832
 9,105

④ 3,687
 9,432
 3,106
 4,391
 1,597

⑤ 14.95
 92.57
 26.78
 83.67
 94.32

⑥ 45.38
 86.79
 19.04
 35.19
 26.57

⑦ 39.24
 65.41
 31.84
 26.13
 58.62

⑧ 85.46
 35.92
 61.84
 96.45
 16.47

⑨ 6,205
 3,987
 4,601
 92,387
 36,145

⑩ 9,603
 2,857
 3,612
 58,974
 15,903

⑪ 3,152
 4,968
 9,503
 62,748
 18,642

⑫ 7,396
 8,214
 7,398
 40,625
 29,753

⑬ 75.38
 62.01
 679.34
 520.13
 631.78

⑭ 53.16
 40.98
 457.12
 301.98
 419.56

⑮ 86.49
 73.12
 870.45
 361.24
 472.89

⑯ 84.27
 31.09
 568.23
 412.09
 520.67

⑰ 318.52
 460.79
 528.34
 701.96
 371.52

⑱ 305.74
 682.19
 473.18
 290.56
 359.74

⑲ 20,714
 35,968
 41,723
 69,085
 26,014

⑳ 24,963
 75,018
 36,207
 18,945
 42,863