

Concrete / Pictorial / Abstract Maths Calculation Policy

This policy has been largely adapted from the White Rose Maths Hub Calculation Policy with further material added. It is a working document and will be revised and amended as necessary. Many variations have been included to provide teachers with a range of tools to support pupils in their grasp of number and calculation. To ensure consistency for pupils, it is important that the mathematical language used in maths lessons reflects the vocabulary used throughout this policy.



Recommended practice delivering a mastery approach

True mastery aims to develop all children's mathematical understanding at the same pace. As much as possible, children should be accessing the same learning. Differentiation should primarily be through support, scaffolding and deepening, not through task.

Consistency in language is essential for pupils to understand the concepts presented in mathematics. If other, 'child-friendly' terminology is used, this must be alongside the current terminology recommended by maths specialists. Using this will support children with their examinations and throughout secondary school.

Concrete, pictorial, abstract (CPA) concepts should not be confused as differentiation for lower, middle, higher attaining children. CPA is an approach to be used with the whole class and teachers should promote each area as equally valid. Manipulatives in particular must not be presented as a resource to support the less confident or lower attaining pupils.

| Used well, manipulatives can enable pupils to inquire | Children aged seven to ten years old work in | Real things and structured images enables children to |
|---|---|---|
| themselves- becoming independent learners and | primarily concrete ways and that the abstract notions | understand the abstract. The concrete and the images |
| thinkers. They can also provide a common language | of mathematics may only be accessible to them | are a means for children to understand the symbolic |
| with which to communicate cognitive models for | through embodiment in practical resources. Jean | so it's important to move between all modes to allow |
| abstract ideas. Drury, H. (2015) | Piaget's | children to make connections. Morgan, D. |
| abstract liteas. Diuly, II. (2013) | (1951) | (2016) |
| | | |

The abstract should run alongside the concrete and pictorial stage as this enables pupils to better understand mathematical statements and concepts.

Foundation Stage 1 Introduction to Addition

Before addition can be introduced, children need to have a secure knowledge of number. In F1, children are introduced to the concept of counting, number order and number recognition through practical activities, games and singing songs and rhymes.

This is taught through child initiated games, such as hide and seek and I spy. Adults use any opportunity during time in continuous provision to incorporate counting and number recognition with the children. Children also learn how to count 1-1 (pointing to each object as they count) and that anything can be counted, for example, claps, steps and jumps. This is reinforced by opportunities provided in the outdoor area for the children to count e.g. counting building blocks, twigs etc.

Once children are secure in their number knowledge, children are introduced to the concept of more and less. Children learn how to distinguish the difference between sets of objects and when two groups are of the same size. Adults model the initial addition vocabulary supported by age appropriate definition. An example of this is

"This group has more, this group has less. These groups have the same. They are equal"

Children are taught all number objectives within the 30-50 month age band from the Development Matters curriculum beginning to extend into 40-60 months. Children are then given opportunities to transfer adult taught skills during independent play. This is supported by the three *Characteristics of Effective Learning*: playing and exploring, active learning, creating and thinking critically

Foundation Stage 1 Introduction to Subtraction

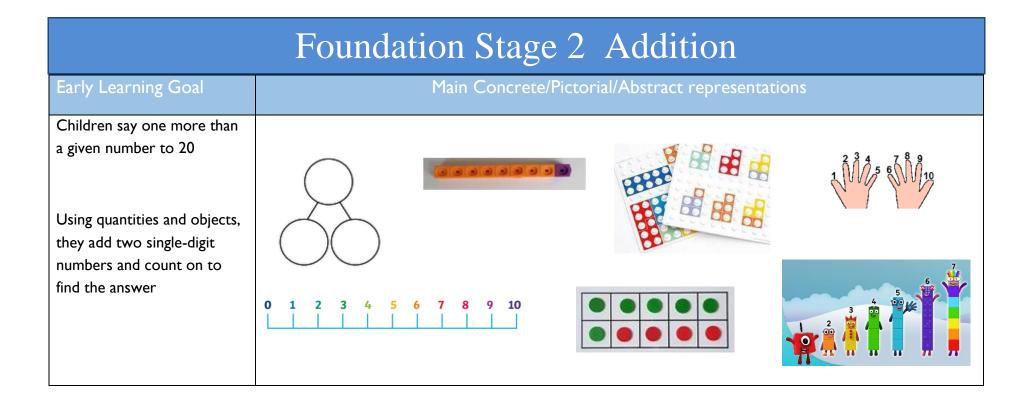
Before subtraction can be introduced, children need to have a secure knowledge of number. In F1, children are introduced to the concept of counting backwards. This is taught through child initiated games indoors and outdoors such as acting out counting songs and running races (children shouting "5,4,3,2,1,0 - GO!").

Once children are secure in their number knowledge, children are introduced to the concept of less and subtracting by counting backwards. Children learn how to take 1 object away through singing songs such as '5 little monkeys'. Children use their fingers to represent how many monkeys are left with adults modelling how to 'subtract' one finger / monkey away each time.

Adults model the initial subtraction vocabulary supported by age appropriate definition. An example of this is

"subtract / take away, we have one less monkey, OH NO! One monkey has gone away!"

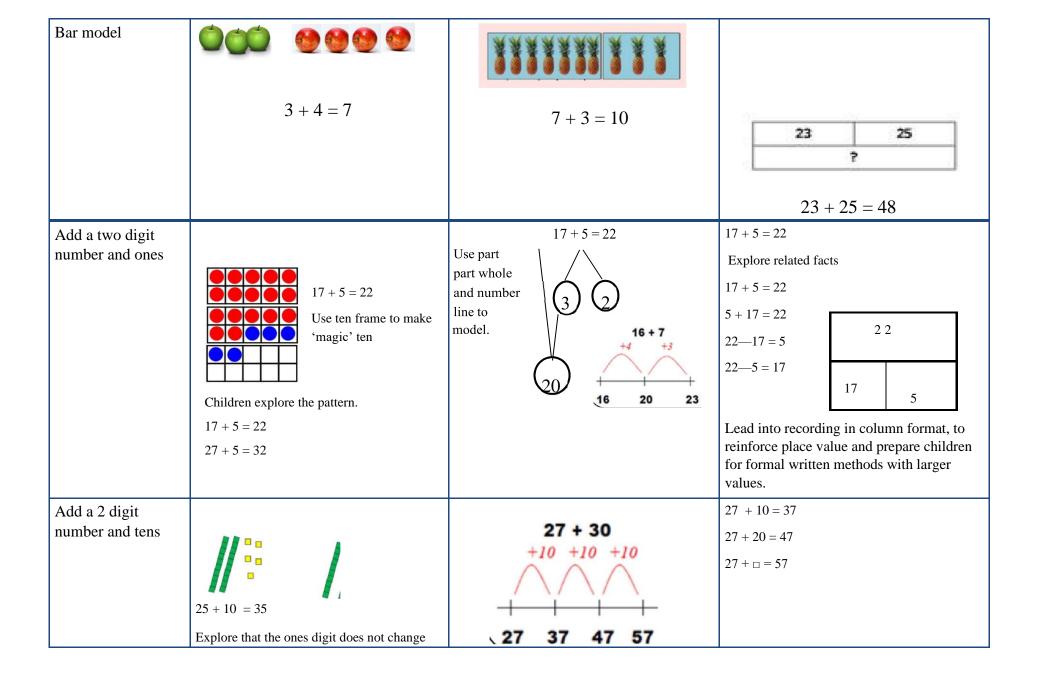
Children are taught all number objectives within the 30-50 month age band from the Development Matters curriculum beginning to extend to 40-60 months.. Children are then given opportunities to transfer adult taught skills during independent play. This is supported by the three **characteristics of effective learning**: playing and exploring, active learning, creating and thinking critically



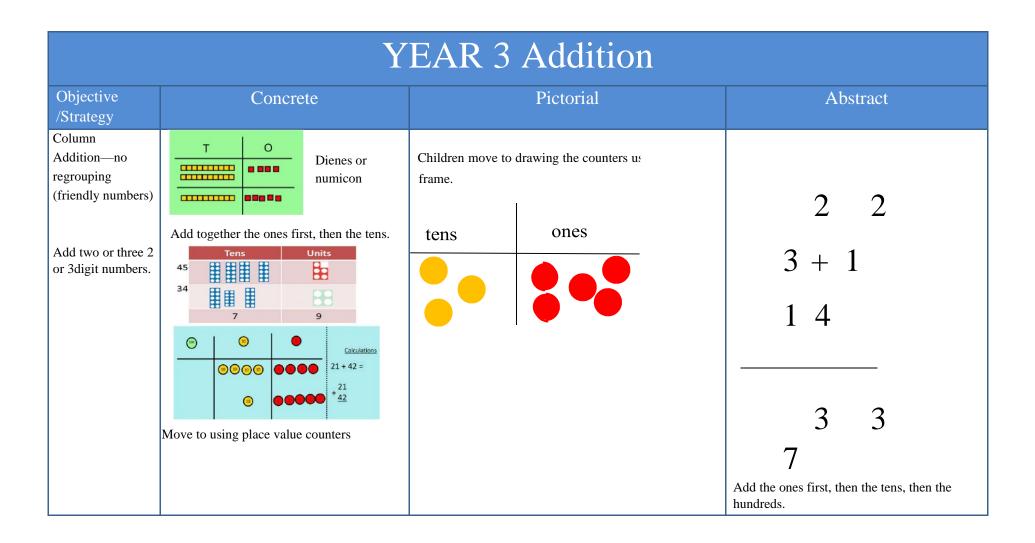
| | YEAR 1 Addition | | | | | | |
|---|--|---|--|--|--|--|--|
| Objective / Strategy | Concrete | Pictorial | Abstract | | | | |
| Combining two parts to make a whole: part- whole model | Use part part whole model | | 8 = 5 + 3 5 + 3 = 8 5 3 | | | | |
| | Use part, part whole model. Use cubes to add two numbers together as a group or in a bar. | Use pictures to add two numbers together as a group or in a bar. | Use the part part whole diagram as shown above to move into the abstract. Include missing number questions to support varied fluency: 8 = ? + 3 5 + ? = 8 | | | | |
| Starting at the bigger number and | | 3 Balls 2 Balls | 5 + 12 = 17 | | | | |
| counting on | GEELEEEE | 10 11 12 13 14 15 16 17 18 19 20 12 + 5 = 17 | Place the larger number in your head and count on the smaller number to find your answer. | | | | |
| | Start with the larger number on the bead string and then count on to the smaller number 1 by 1 to find the answer. | Start at the larger number on the number line and count on in ones or in one jump to find the answer. | | | | | |

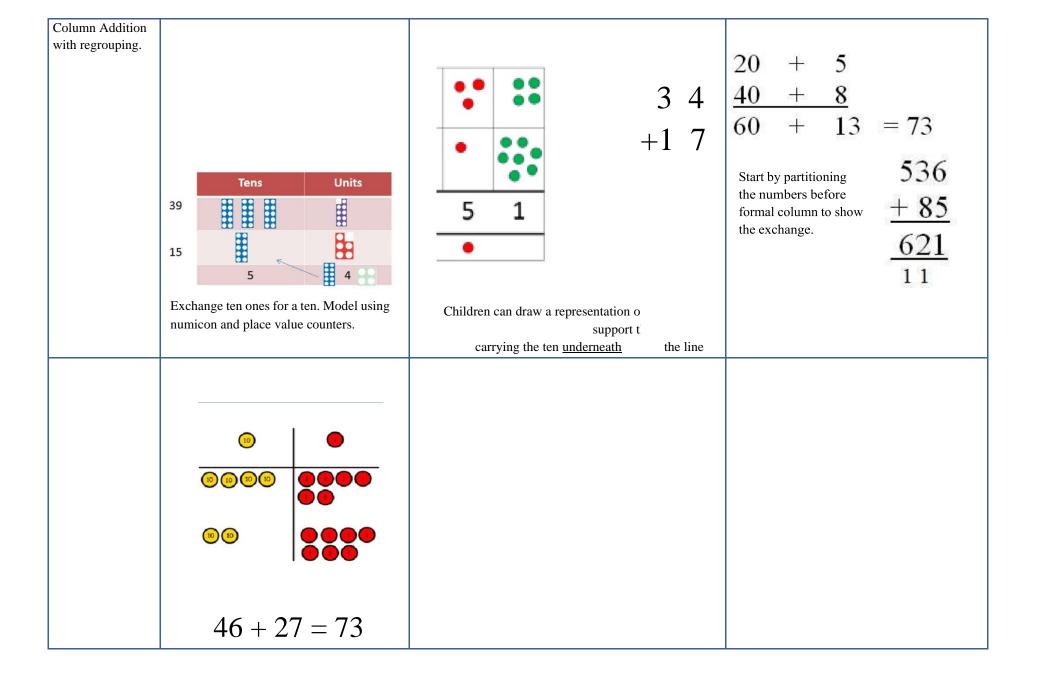
| Regrouping to make | 6+5=11 | | 7 + 4= 11 |
|---|---|---|---|
| 10. This is an essential skill for column addition later. | Start with the bigger number and use the smaller number to make 10. Use ten frames. | 3 + 9 = Use pictures or a number line. Regroup or partition the smaller number using the part, part whole model to make 10. $9 + 5 = 14$ | If I am at seven, how many more do I need to make 10? How many more do I add on now? |
| Represent & use number bonds and related subtraction facts within 20 | 2 more than 5. | Image: Draw 2 more hata I | Include missing number questions: 8 = ? + 3 5 + ? = 8 Emphasis should be on the language '1 more than 5 is equal to 6.' '2 more than 5 is 7.' '8 is 3 more than 5.' |

| | YEAR 2 Addition | | | | |
|---|--|---|--|--|--|
| Objective /Strategy | Concrete | Pictorial | Abstract | | |
| Adding multiples of ten | 50= 30 = 20 | 3 tens + 5 tens =tens 30 + 50 = Use representations for base ten. | 20 + 30 = 50 70 = 50 + 20 $40 + \Box = 60$ | | |
| Use known number facts Part, part whole | Children explore ways of making numbers within 20 | 20 < 0 = 0 = 0 $+ 0 = 20 - 0 = 0$ $+ 0 = 20 - 0 = 0$ | Explore commutativity of addition by swappingthe addends to build a fact family.Explore the concept of the inverse relationshipof addition and subtractions and use this tocheck calculations. $1 + 1 = 16$ $16 - 1 = 1$ $1 + 1 = 16$ $16 - 1 = 1$ | | |
| Using known facts | | $\begin{array}{c} \vdots & + \vdots & = & \vdots \\ + & & = & \\ \bullet & \bullet & + & \bullet & = & \bullet \\ \bullet & \bullet & \bullet & \bullet \\ \bullet & \bullet & \bullet & \bullet \\ \bullet & \bullet &$ | 3 + 4 = 7 leads to 30 + 40 = 70 leads to 300 + 400 = 700 | | |



| Add two 2-digit numbers | Model using dienes , place value counters and numicon | $\begin{array}{c} +20 \\ 47 \\ 47 \\ 67 \\ 72 \end{array} \begin{array}{c} 0r \\ 47 \\ 47 \\ 67 \\ 72 \end{array} \begin{array}{c} 0r \\ 47 \\ 47 \\ 67 \\ 70 \\ 72 \end{array} \begin{array}{c} +20 \\ 47 \\ 47 \\ 67 \\ 70 \\ 72 \end{array}$ | 25 + 47 $20 + 5 40 + 7$ $20 + 40 = 60$ $5 + 7 = 12$ $60 + 12 = 72$ Lead into recording in column format, to |
|------------------------------|--|---|--|
| | | | reinforce place value and prepare children for formal written methods with larger values. |
| Add three 1-digit numbers | Combine to make 10 first if possible, or bridge 10 then add third digit | $\frac{1}{1000} + \frac{1}{1000} + \frac{1}{1000} + \frac{1}{1000} + \frac{1}{1000} + \frac{1}{1000} + \frac{1}{1000} = 15$ | 4 + 7 + 6 = 10 + 7 $= 17$ Combine the two numbers that make/ bridge ten then add on the third. |



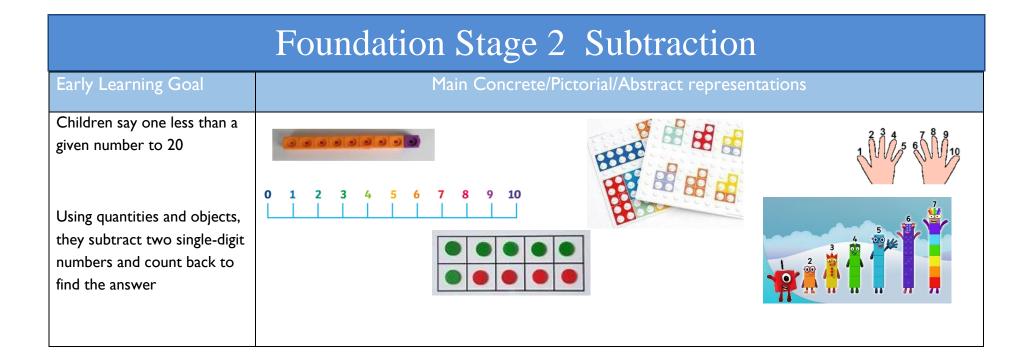


| Estimate the answers to | | Use number lines to illustrate estimation. | Building up known facts illustrate the inverse and | - |
|--------------------------------------|--|--|--|---------------|
| questions and use inverse operations | (CCCCCCCCC) have ())) have | | 98 + 18 = 116 | 116 - 18 = 98 |
| to check answers | Estimating 98 + 17 = ? 100 + 20 = 120 | 90 ⁹¹ | 18 + 98 = 116 | 116 - 98 = 18 |
| | | | | |

| YEARS 4 – 6 Addition | |
|----------------------|--|
|----------------------|--|

| Objective /Strategy | Concrete | Pictorial | Abstract | | | | |
|--|---|--|---|--|--|--|--|
| Years $4-6$ Estimate and use inverse operations to check answers to a calculation | AS per Year 3 | | | | | | |
| Y4—add numbers with | Children continue to use dienes or place value | | TTTTT | | | | |
| up to 4 digits | counters to add, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for | • • • • • • • | 3517 | | | | |
| | a thousand. | | + 396 | | | | |
| | Hundreds Tens Ones Image: Ima | | 3913 | | | | |
| | | 7 1 5 1 | Continue from previous work to carry hundreds as well as tens. | | | | |
| | | Draw representations using place value grid. | Relate to money and measures. | | | | |
| Y5—add numbers with more than 4 digits. Add decimals with 2 decimal places, including money. | As year 4 <u>Tens</u> ones tenths hundredths | 2.37 + 81.79 tens ones tents hundredtes 00 000 00000 000000 00000 000000 00000 000000 000000 000000 000000 | 72.8 +54.6 127.4 1 1 $\neq 23 \cdot 59$ $+ \notin 7 \cdot 55$ | | | | |
| | Introduce decimal place value counters and model exchange for addition. | 6 | €31.14 | | | | |

| Y6—add several | As Y5 | As Y5 | Insert zeros for place holders. |
|---|-------|-------|---|
| Y6—add several numbers of increasing complexity, including adding money, measure and decimals with different numbers of decimal points. | | As Y5 | Insert zeros for place holders. $ \begin{array}{c ccccccccccccccccccccccccccccccccccc$ |
| | | | |



| YEAR | I SUBTRA | ACTION |
|------|----------|--------|
| | | |

| Objective /St | rategy | Concrete | | Pictori | al | Abstract |
|-------------------|---------------------------|---|-------------------------|--------------------------|----------------|--|
| Taking away ones. | | jects, counters, cubes etc jects can be taken away. | Cross out taken awag | drawn objects to show wh | tat has been 7 | - 4 = 3 |
| | 4—2 = 2 | 6—4 = 2 ☆ ☆ | <u>کُ</u> کُ | 本本 本本 本本 3=12 | 16 | 5 - 9 = 7 |
| Counting back | | <u> </u> | | | | 13 in your head, count back 4. What nber are you at? |
| | Move objects a backwards. | away from the group, counting | | | | |
| | 00000000 | Move the beads along the bead string as you count backwards. | 0 1 2 | 5 - 3 | 3 = 2 ine. | |

| Find the Difference | Compare objects and amounts 7 'Seven is 3 more than four' 4 | Count on using a number line to find the difference. | Hannah has12 sweets and her sister has 5. How many more does Hannah have than her sister.? |
|------------------------|---|--|--|
| | 'I am 2 years older than my sister' ^{5 Pencils} ^{3 Erasers} ⁷ Lay objects to represent bar model. | $\begin{array}{r} +6 \\ \hline \\ 1 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 10 \\ 11 \\ 12 \end{array}$ | |

| Objective/Strategy | Concrete | Pictorial | Abstract |
|--|--|--|--|
| Represent and use number bonds and related subtraction facts within 20 Include subtracting zero Part Part Whole model | Link to addition. Use PPW model to model the inverse. If 10 is the whole and 6 is one of the arts, what s the other part? 10-6 = 4 | Use pictorial representations to show the part. | Move to using numbers within the part whole model. 5 12 7 Include missing number problems: 12 - ? = 5 7 = 12 - ? |
| Make 10 | 14 - 5Image: Strain Stra | 13 - 7 = 6 $13 - 7$ $13 - 7$ Jump back 3 first, then another 4. Use ten as the stopping point. | 16 -8 How many do we take off first to get to 10? How many left to take off? |

| Bar model Including the inverse operations. | | 8 2 |
|---|---------|------------|
| | 5-2 = 3 | 10 = 8 + 2 |
| | | 10 = 2 + 8 |
| | | 10-2 = 8 |
| | | 10—8 = 2 |

| | YEAR 2 - SUBTRACTION | | | |
|--|---|---|------------|--|
| Objective & Strategy | Concrete | Pictorial | Abstract | |
| Regroup a ten into ten ones | Use a PV chart to show how to change a ten into ten ones, use the term 'take and make' | 20 - 4 = | 20—4 = 16 | |
| Partitioning to subtract without regrouping. 'Friendly numbers' | 34—13 = 21 Use Dienes to show how to partition the number when subtracting without regrouping. | Children draw representations of Dienes and cross off. Children draw representations of Dienes and cross off. a a a a a a a a a a | 43—21 = 22 | |
| Make ten strategy Progression should be crossing one ten, crossing more than one ten, crossing the hundreds. | $\frac{2}{28} \frac{4}{30} \frac{2}{34}$ $34-28$ Use a bead bar or bead strings to model counting to next ten and the rest. | $\begin{array}{c} & & & & \\ \hline & & & & \\ \hline & & & & \\ \hline & & & &$ | 93—76 = 17 | |

| YEAR 3 · | - SUBTRA | ACTION |
|----------|----------|--------|
| | | |

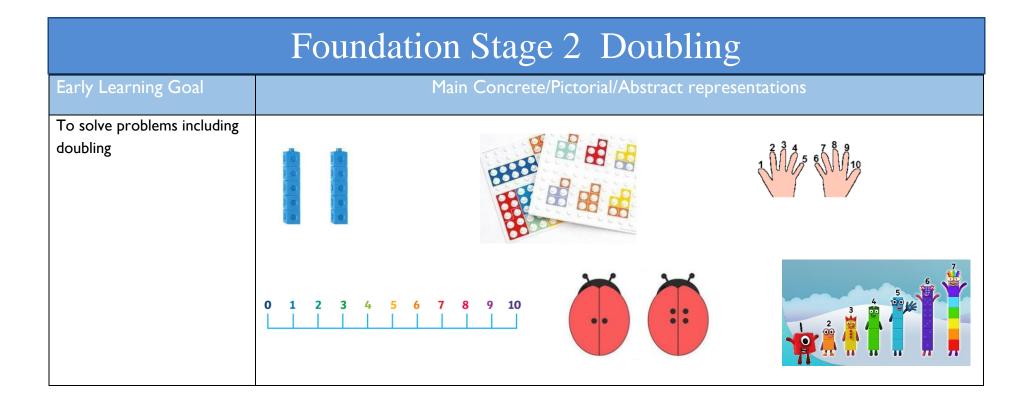
| Objective/ Strategy | Concrete | Pictorial | Abstract |
|--|---------------------------------|---|--|
| Subtract numbers mentally, including: three digit number + ones three digit number + | | 90 ⁹⁰ | Vary the position of the answer and question. Expose children to missing number questions and vary the missing part of the calculation. 678 = ? - 1 688 - 10 = ? |
| tens three digit number + hundreds | | | 678 = ? - 100 |
| Column subtraction without regrouping (friendly numbers) | | Calculations | 47 - 24 = 23 $-\frac{20 + 7}{20 + 3}$ |
| | Use base 10 or Numicon to model | $\begin{array}{c} 54\\ -22\\ -22\\ -32\\ \end{array}$ Draw representations to support understanding | Intermediate step may be needed to lead to clear subtraction understanding. 32 - 12 20 |

| Column subtraction with regrouping | Tens Units | 45 -29 Tens lones 16 HIL DE | $\begin{array}{r} 836-254=582\\ \hline 300-136-6\\ - 200-50-4\\ \hline 500-80-2 \end{array}$ Begin by partitioning into pv columns |
|---------------------------------------|--|---|--|
| | Begin with base 10 or Numicon. Move to pv counters, modelling the exchange of a ten into ten ones. Use the phrase 'take and make' for exchange. | 10 + 6 = 16 Children may draw base ten or PV counters and cross off. | 5 8 2 1 4 6 |

YEARS 4 – 6 SUBTRACTION

| Objective /Strategy | Concrete | Pictorial | Abstract |
|--|-----------|--|--|
| Subtracting tens and ones Year 4 subtract with up to 4 digits. Introduce decimal subtraction through context of money | | Children to draw pv counters and show their exchange—see Y3 | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ |
| Year 5- Subtract with at least 4 digits, including money and measures. Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal Up to 3 decimal places | As Year 4 | Children to draw pv counters and show their exchange—see Y3 | $ \begin{array}{c ccccccccccccccccccccccccccccccccccc$ |

| Year 6—Subtract with increasingly large and more complex numbers and decimal values (up to 3 decimal | As Year 4 | Children to draw pv counters and show their exchange—see Y3 | %"\$\$\$\$,699 - 89,949 60,750 |
|---|-----------|--|--|
| place). | | | 1/10/5 · 3/4 'I 9 kg 3 6 · 0 8 0 kg 6 9 · 3 3 9 kg |



YEAR 1 MULTIPLICATION

Programme of Study specifies the following objectives, however it does not require the explicit teaching of the mathematical symbol of multiplication

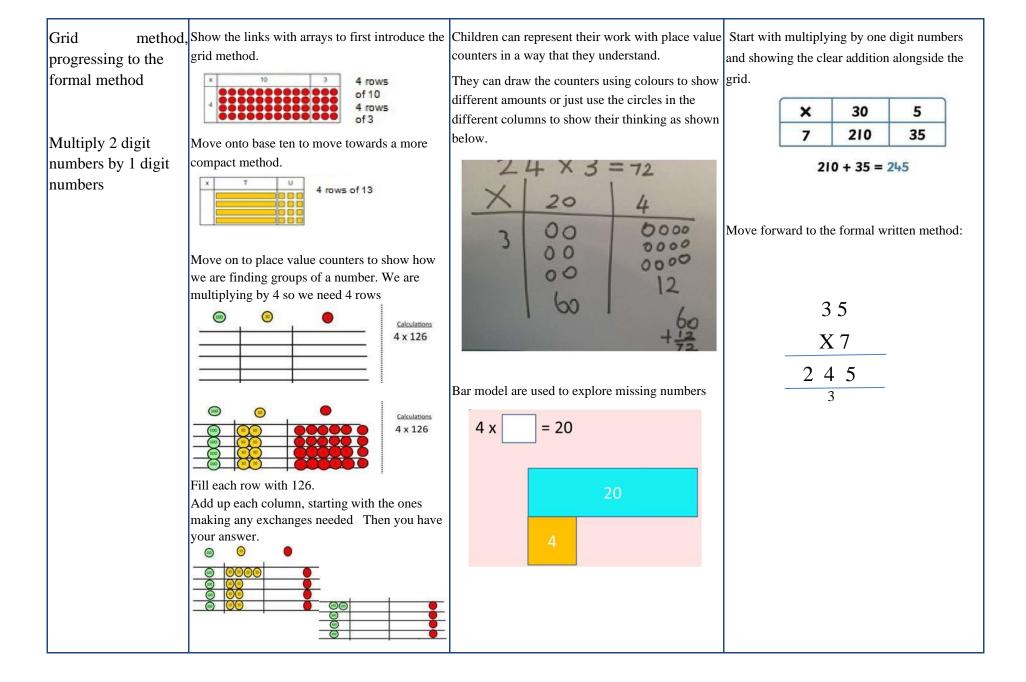
| Objective / Strategy | Concrete | Pictorial | Abstract |
|---|---|--|--|
| Doubling | Use practical activities using manipultives including cubes and Numicon to demonstrate doubling + = = + = = + = = + = = + = = = + = = = | Draw pictures to show how to double numbers | Partition a number and then double each part before recombining it back together. $ \begin{array}{c} 16\\ 10\\ 1\\ 1\\ 1\\ 20\\ 1\end{array} \begin{array}{c} 6\\ 1\\ 12\\ 20\\ 1\end{array} \begin{array}{c} 32\\ 32\end{array} $ |
| Counting in multiples (2s, 5s, 10s) | Count the groups as children are skip counting, children may use their fingers as they are skip counting. | Children make representations to show counting in multiples. 2 2 2 2 4 4 6 8 10 12 14 16 18 20 | Count in multiples of a number aloud. Write sequences with multiples of numbers. 2, 4, 6, 8, 10 5, 10, 15, 20, 25, 30 |

| Making equal groups and counting the total | | Draw \bigcirc to show 2 x 3 = 6 Draw and make representations | 2 x 4 = 8 |
|--|--|--|---|
| | Use manipulatives to create equal groups. | | |
| Repeated addition | Use different objects to add equal groups | Use pictorial including number lines to solve prob There are 3 sweets in one bag. How many sweets are in 5 bags altogether? | Write addition sentences to describe objects 2+2+2+2+2=10 and pictures. |
| Understanding | Use objects laid out in arrays to find the | Draw representations of arrays to show | 3 x 2 = 6 |
| arrays | answers to 2 lots 5, 3 lots of 2 etc. | understanding | 2 x 5 = 10 |

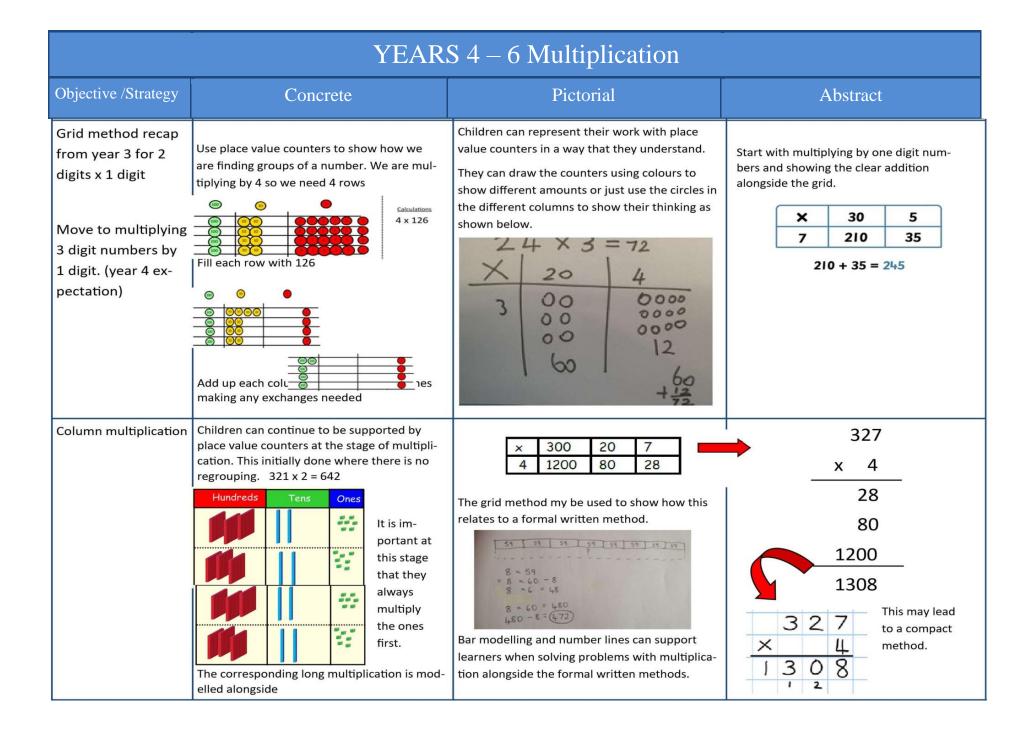
| | YEAR 2 MULTIPLICATION Children should be able to recall and use multiplication and division facts for the 2, 5 and 10 times times tables. | | | | |
|-------------------------------------|---|--|--|--|--|
| Objective / Strategy | Concrete | Pictorial | Abstract | | |
| Doubling | Model doubling using dienes and PV counters. 40 + 12 = 52 | Draw pictures and representations to show how to double numbers | Partition a number and then double each part before recombining it back together. 16 10 10 10 12 20 $+$ 12 $=$ 32 | | |
| Counting in | Count the groups as children are | Number lines, counting sticks and bar | Count in multiples of a number aloud. | | |
| multiples of 2, 3, 4, | skip counting, children may use | models should be used to show | | | |
| 5, 10 from 0 (repeated addition) | their fingers as they are skip counting. Use bar models. | representation of counting in multiples. | Write sequences with multiples of numbers. 0, 2, 4, 6, 8, 10 | | |
| | | | 0, 3, 6, 9, 12, 15 | | |
| | 5+5+5+5+5+5+5=40 | $\begin{array}{c ccccccccccccccccccccccccccccccccccc$ | 0, 5, 10, 15, 20, 25 , 30 | | |
| | 111 111 111 ? | 3 3 3 3 ? | 4 × 3 = | | |

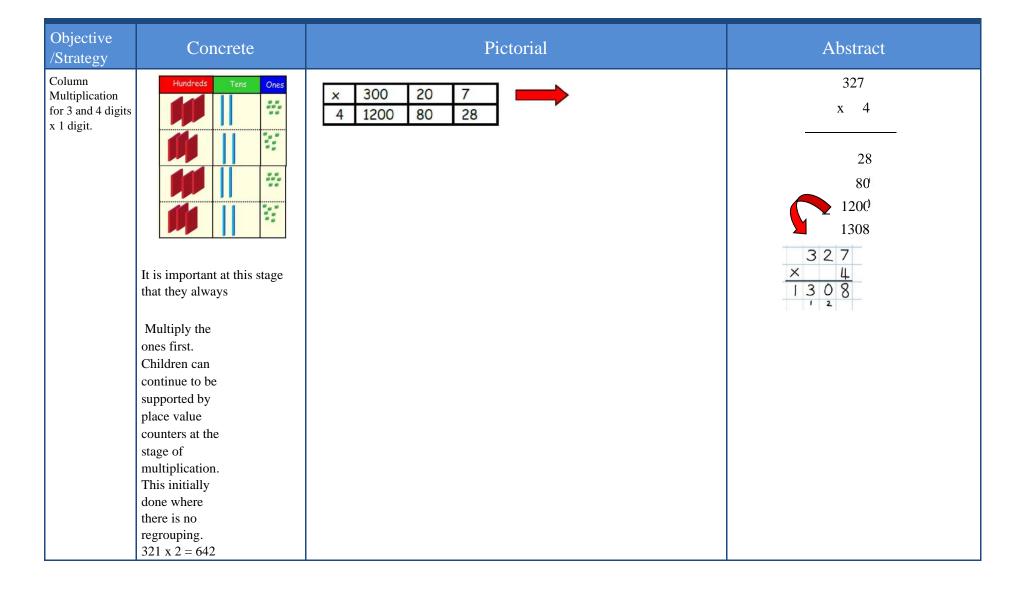
| Objective / Strategy | Concrete | Pictorial | Abstract |
|---|---|--|---|
| Multiplication is commutative | Create arrays using counters and cubes and Numicon. Pupils should understand that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication does not affect the answer. | Use representations of arrays to show different calculations and explore commutativity. | 12 = 3×4 12 = $4 \times$ 3 Use an array to write multiplication sentences and reinforce repeated addition. 5 + 5 + 5 = 15 3 + 3 + 3 + 3 + 3 = 15 $5 \times 3 = 15$ $3 \times 5 = 15$ |
| Using the Inverse This should be taught alongside division, so pupils learn how they work alongside each other. | | $\begin{vmatrix} & & \\ & $ | 2 x 4 = 8 4 x 2 = 8 8 \div 2 = 4 8 \div 4 = 2 8 = 2 x 4 8 = 4 x 2 2 = 8 \div 4 4 = 8 \div 2 Show all 8 related fact family sentences. |

| | YEAR 3 M | IULTIPLICATION | V |
|------------------------|--------------------------------------|---|--------------------|
| C | hildren should be able to recall and | use multiplication facts for the 3,4, a | and 8 times tables |
| Objective /Strategy | Concrete | Pictorial | Abstract |

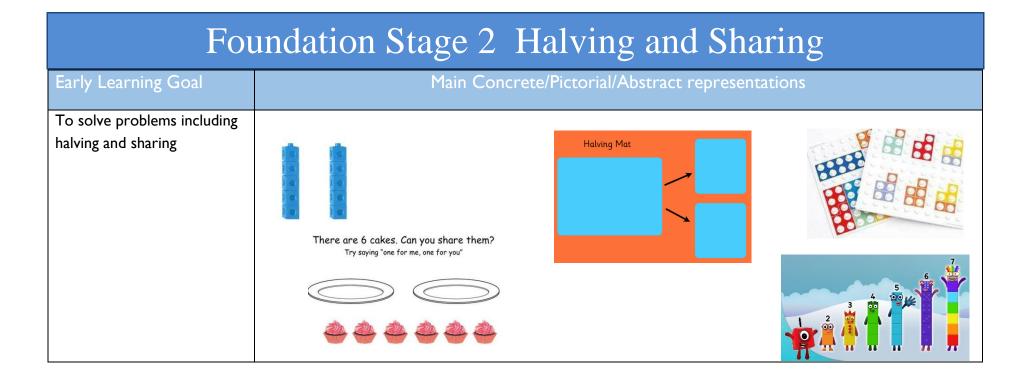


| Solve problems, including missing | | Three times as high, eight times as long |
|-----------------------------------|--|---|
| number problems, | | ? x 5 = 20 |
| integer scaling | | $20 \div ? = 5$ |
| problems, | | |
| | | 3 hats and 4 coats, how many different outfits? |
| | | |
| | | |



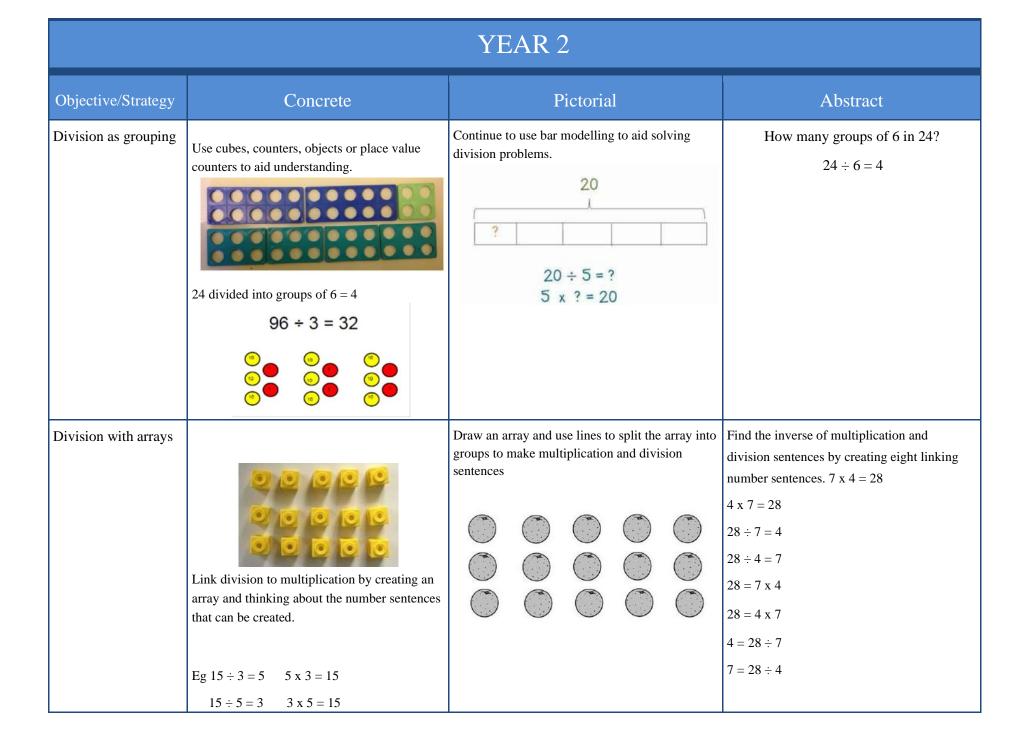


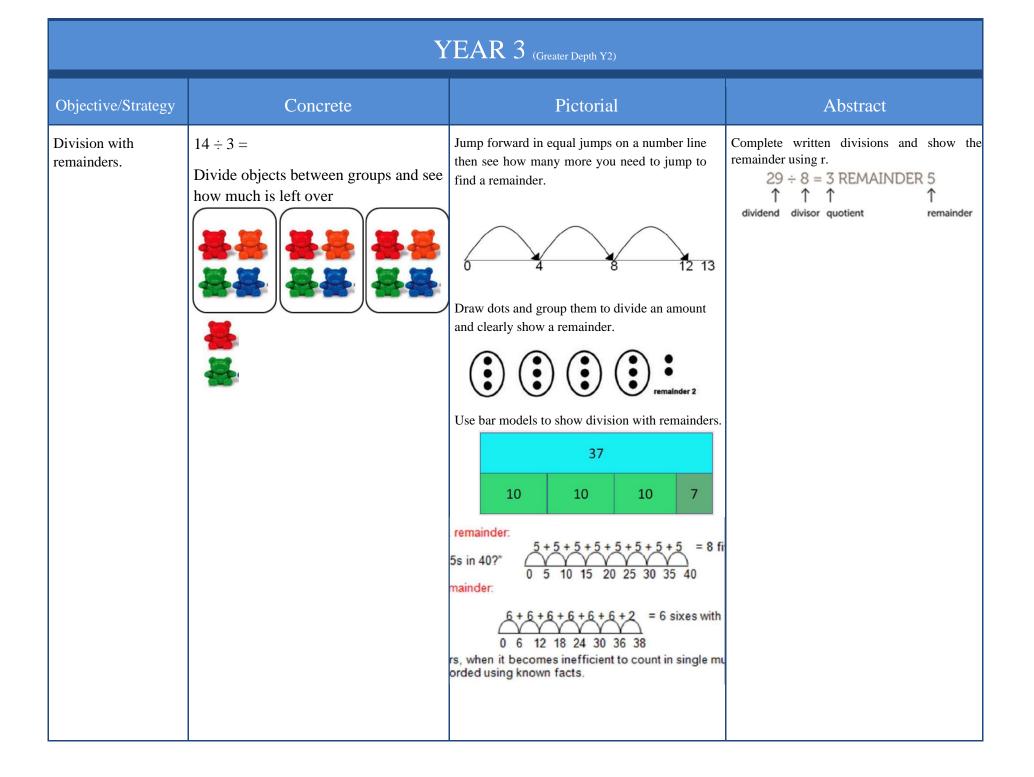
| Column multiplication | Manipulatives may still be used with the corresponding long multiplication modelled alongside. | Continue to use bar modelling to support problem solving $\begin{bmatrix} 1 & 8 \\ 1 & 8 \\ 1 & 3 \\ 3 & 3 \\ 1 & 8 \\ 2 & 3 \\ 4 \end{bmatrix}$ | $ \begin{array}{c} 18 x 3 \text{ on the} \\ first row \\ (8 x 3 = 24, \\ carrying the 2 for \\ 20, then 1 \\ x 3) \\ 18 x 10 \text{ on the} \\ 2 3 4 \\ 1 6 \\ y \\ 1 234 \times 6) \\ zero in \\ 3 4 0 \\ (1234 \times 10) \\ units \\ first \end{array} $ |
|--|---|--|---|
| Multiplying decimals up to 2 decimal places by a single digit. | | in the units | ildren that the single digit belongs column. Line up the decimal points tion and the answer. $3 \cdot 1 9$ $8 $ $5 \cdot 5 2$ $1 \cdot 7 $ |



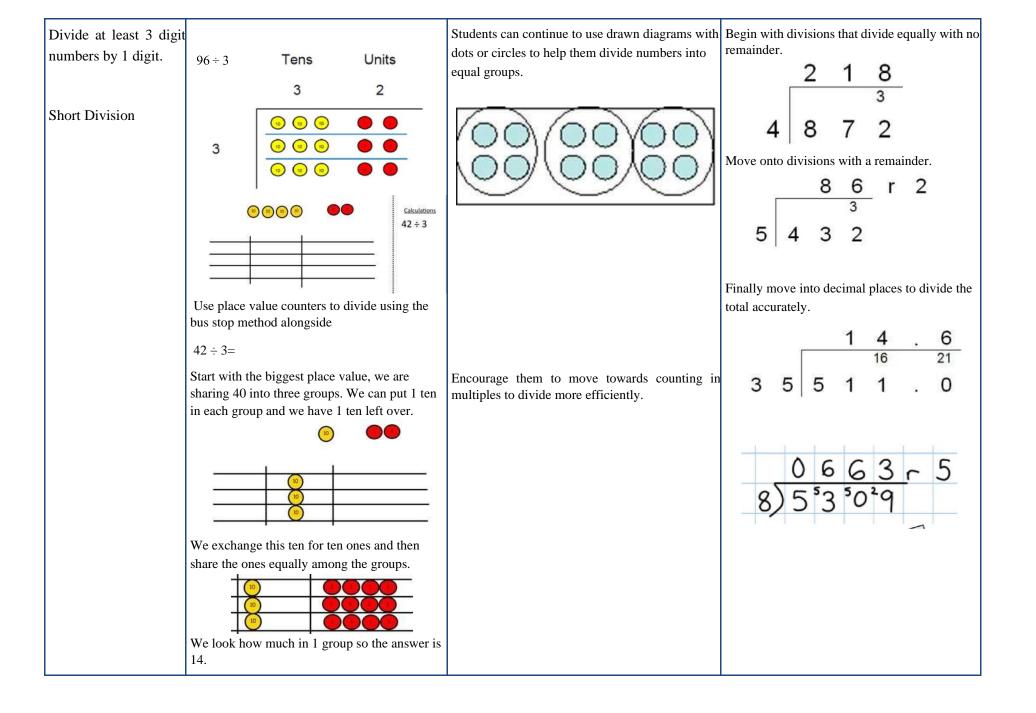
| | | YEAR 1 Division | |
|---|---|---|------------------------------|
| Objective /Strategy | Concrete | Pictorial | Abstract |
| Objective/ Strategy | Concrete | Pictorial | Abstract |
| Division as sharing Use Gordon ITPs for modelling | | Children use pictures or shapes to share quantities. | 12 'shared between 3 is 4 |
| | Thave 10 cubes, can you share them equally in 2 groups? | | |

| Objective/Strategy | Concrete | Pictorial | Abstract |
|----------------------|---|---|---|
| Division as sharing | I have 10 cubes, can you share them equally in 2 groups? | Children use pictures or shapes to share quantities. 3 + 2 = 4 Children use bar modelling to show and support understanding. $12 \div 4 = 3$ | 12÷3=4 |
| Division as grouping | Divide quantities into equal groups. Use cubes, counters, objects or place value counters to aid understanding. | Use number lines for grouping | 28 ÷ 7 = 4 Divide 28 into 7 groups. How many are in each group? |
| | 0 5 10 15 20 25 30 35 | Think of the bar as a whole. Split it into the number of groups you are dividing by and work out how many would be within each group. 20 20 \div 5 = ? 5 x ? = 20 | |





| Year 4-6 | | | |
|--------------------|----------|-----------|----------|
| Objective/Strategy | Concrete | Pictorial | Abstract |

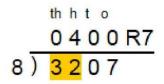


Step 1—a remainder in the ones

4 does not go into 1 (hundred). So combine the 1 hundred with the 6 tens (160).

4 goes into 16 four times.

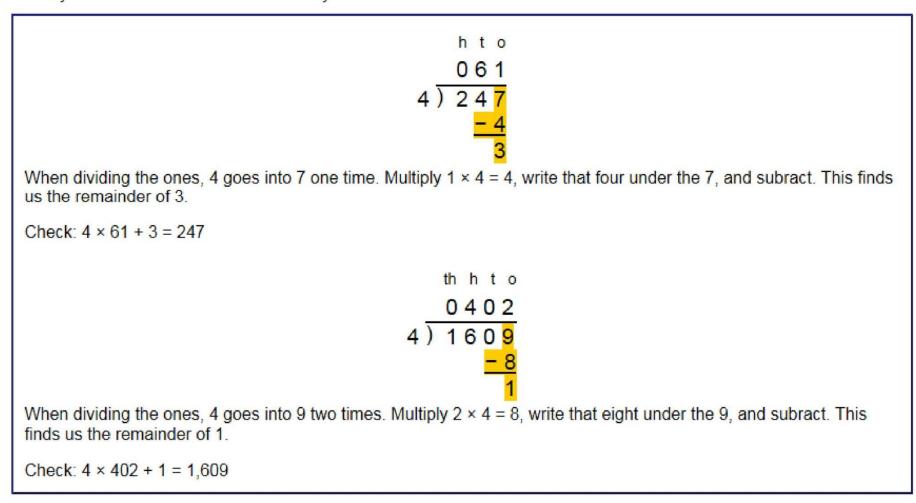
4 goes into 5 once, leaving a remainder of 1.



8 does not go into 3 of the thousands. So combine the 3 thousands with the 2 hundreds (3,200).

8 goes into 32 four times (3,200 ÷ 8 = 400) 8 goes into 0 zero times (tens). 8 goes into 7 zero times, and leaves a remainder of 7.

Step 1 continued...



Step 2—a remainder in the tens

| 1. Divide. | 2. Multiply & subtract. | 3. Drop down the next digit. |
|---|---|---|
| t o <mark>2</mark> 2) <u>5</u> 8 | t o 2 2) <mark>5</mark> 8 <u>- 4</u> 1 | t o 2 9 2) 5 8 <u>- 4 ↓</u> 1 8 |
| Two goes into 5 two times, or 5 tens ÷ 2 = 2 whole tens but there is a remainder! | To find it, multiply $2 \times 2 = 4$, write that 4 under the five, and subtract to find the remainder of 1 ten. | Next, drop down the 8 of the ones next to the leftover 1 ten. You combine the remainder ten with 8 ones, and get 18. |

| 1. Divide. | 2. Multiply & subtract. | 3. Drop down the next digit. |
|------------------------------------|---|--|
| t o | t o | t o |
| 2 9 2) 5 8 | 29 | 29 |
| <u>-4</u> 18 | <u>-4</u> 18 | $\frac{-4}{18}$ |
| | <u>- 1 8</u> | <u>- 1 8</u> |
| Divide 2 into 18. Place 9 into the | Multiply 0 x 2 = 10, write that 10 | U |
| quotient. | Multiply 9 × 2 = 18, write that 18 under the 18, and subtract. | The division is over since there are no more digits in the dividend. The quotient is 29. |

| 1. Divide. | 2. Multiply & subtract. | 3. Drop down the next digit. |
|--|---|--|
| h t o 1 2) 2 7 8 | h t o 1 2) <mark>2</mark> 7 8 <u>-2</u> 0 | h t o 1 8 2) 2 7 8 -2↓ 0 7 |
| Two goes into 2 one time, or 2 hundreds ÷ 2 = 1 hundred. | Multiply $1 \times 2 = 2$, write that 2 under the two, and subtract to find the remainder of zero. | Next, drop down the 7 of the tens next to the zero. |
| Divide. | Multiply & subtract. | Drop down the next digit. |
| h t o 1 3 2) 2 7 8 -2 0 7 Divide 2 into 7. Place 3 into the quotient. | h t o $ \begin{array}{r} $ | h t o 13 2)278 -2 07 -6 18 Next, drop down the 8 of the ones next to the 1 leftover ten. |
| 1. Divide. | 2. Multiply & subtract. | 3. Drop down the next digit. |
| $ \begin{array}{r} h t & 0 \\ 1 & 3 & 9 \\ 2 &) & 2 & 7 & 8 \\ - & 2 \\ 0 & 7 \\ - & 6 \\ 1 & 8 \\ \hline 1 & 8 \\ 1 & 1 & 1 \\ 1 & 1 & 1 \\ $ | h t o <u>1 3 9</u> 2) 2 7 8 <u>- 2</u> 0 7 <u>- 6</u> <u>1 8</u> <u>- 18</u> 0 | 139 2)278 <u>-2</u> 07 <u>-6</u> 18 <u>-18</u> 0 |
| Divide 2 into 18. Place 9 into the quotient. | Multiply 9 × 2 = 18, write that 18 under the 18, and subtract to find the remainder of zero. | There are no more digits to drop down. The quotient is 139. |

Step 2—a remainder in any of the place values