

St Teresa's RC Primary School 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 secondarys.

We are using the White Rose Hub philosophy of:

- fluency using Learning Objectives from the National Curriculum
- reasoning
- problem-solving

In all our maths work we are using a CPA approach within our maths lessons (CPA – Concrete/ Pictorial/ Abstract)

We are using resources such as - White Rose, NCETM Mastery documents & nrich problems.

The aim is that when children leave St Teresa's RC Primary School they:

- Have a secure knowledge of number facts and a good understanding of the four calculation operations (addition, subtraction, multiplication and division)
- Make use of jottings, diagrams and informal notes to help record steps and part answers when using mental methods that generate more information than can be kept in their heads
- Have an efficient, reliable, written method of calculation for each operation that they are able to apply with confidence when they are unable to perform a calculation mentally

Addition – EYFS

Maths for young children should be meaningful. Where possible, concepts should be taught in the context of real life.

GUIDANCE / MODELS AND IMAGES	KEY VOCABULARY
If available, Numicon shapes are introduced straight away and can be used to: • identify 1 more/less • combine pieces to add. • find number bonds. • add without counting. Children can record this by printing or drawing around Numicon pieces.	Games and songs can be a useful way to begin using vocabulary involved in addition e.g. Alice the Camel
Children begin to combine groups of objects using concrete apparatus + Construct number sentences verbally or using cards to go with practical activities.	add more and make
Children are encouraged to read number sentences aloud in different ways "Three add two equals 5""5 is equal to three and two" Children make a record in pictures, words or symbols of addition activities already carried out.	sum total
Solve simple problems using fingers $5+1=6$	altogether score double
Number tracks can be introduced to count up on and to find one more: 1 2 3 4 5 6 What is 1 more than 4? 1 more than 13?	one more, two more, ten more
Number lines can then be used alongside number tracks and practical apparatus to 5+3=8 solve addition calculations and word problems.	how many more to make?
Children will need opportunities to look at and talk about different models and images as they move between representations.	how many more is than?

YEAR 1 Addition			
Objective / Strategy	Concrete	Pictorial	Abstract
Combining two parts to make a whole: part- whole model	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.	8 = 5 + 3 $5 + 3 = 8$ 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 counting on	9 COURSESSO ()	10 11 12 13 14 15 16 17 18 19 20 12 + 5 = 17	5 + 12 = 17 Place the larger number in your head and count on the smaller number to find your answer.

Start at the larger number on the number line

and count on in ones or in one jump to find the

Use pictures or a number line. Regroup or

partition the smaller number using the part,

7 + 4= 11

If I am at seven, how many more do I need to

make 10? How many more do I add on now?

answer.

0

9 + 5 = 14

3 + 9 =

part whole model to make 10.

6 + 5 = 11

string and then count on to the smaller number 1 by 1 to find the answer. Regrouping to make 10. This is an essential skill for column addition later. Start with the



Start with the larger number on the bead

smaller number to Use ten frames.

Represent & use number bonds and related subtraction facts within 20	2 more than 5.	Draw 2 more hats 5 + 2 =	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 =tens 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 1 + 0 = 20 - 0 = 0 1 + 0 = 20 - 0 = 0 1 + 0 = 20 - 0 = 0	Explore commutativity of addition by swapping the addends to build a fact family.Explore the concept of the inverse relationship of addition and subtractions and use this to check calculations. $ + 1 = 16$ $16 - 1 = $ $1 + = 16$ $16 - = 1$	
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	

Bar model		alatal stated at at	95
		***	23 25
			?
	3 + 4 = 7	7 + 3 = 10	23 + 25 = 48
Add a two digit number and ones	17 + 5 = 22 Use ten frame to make magic ten $17 + 5 = 22$ Use ten frame to make 17 + 5 = 22 $27 + 5 = 32$	17 + 5 = 22 Use part part whole and number line to model. 16 + 7 $44 + 4 + 3$ $16 + 7$ $16 + 20 - 23$	17 + 5 = 22 Explore related facts $17 + 5 = 22$ $5 + 17 = 22$ $22 - 17 = 5$ $22 - 5 = 17$ 17 5 Lead into recording in column format, to reinforce place value and prepare children for formal written methods with larger values.
Add a 2 digit number and tens	25 + 10 = 35 Explore that the ones digit does not change	27 + 30 +10 +10 +10 27 37 47 57	27 + 10 = 37 27 + 20 = 47 27 + □ = 57
Add two 2-digit numbers	Model using dienes , place value counters and numicon	+20 +5 Or +20 +3 +2 47 67 72 47 67 70 $72Use number line and bridge ten using part wholeif necessary.$	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	Combine to make 10 first if possible, or	Regroup and draw representation.	4 + 7 + 6 = 10 + 7 $= 17$ Combine the two numbers that make/bridge ten then add on the third.
numbers	bridge 10 then add third digit	+ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$	

YEAR 3 Addition





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 up to 4 digits	Children continue to use dienes or place value counters to add, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand. Hundreds Tens Ones	7 1 5 1 Oraw representations using place value grid.	3517 + 396 3913 Continue from previous work to carry hundreds as well as tens. Relate to money and measures.
Y5—add numbers with more than 4 digits. Add decimals with 2 decimal places, including money.	As year 4 Ten; ones tenths hundredths Introduce decimal place value counters and model exchange for addition.	2.37 + 81.79 <u>tens</u> on as <u>tents</u> <u>hundred tes</u> 00 0000 00000 00000 0000 00000 0000 0000 0000 000000 000000	72.8 ± 54.6 127.4 1 1 $\notin 23 \cdot 59$ $\pm 7 \cdot 55$ $\notin 3 \mid \cdot \mid 4$
Y6—add several numbers of increasing complexity, including adding money, measure and decimals with different numbers of decimal points.	As Y5	As Y5	Insert zeros for place holders.

Subtraction - EYFS

Maths for young children should be meaningful. Where possible, concepts should be taught in the context of real life.

GUIDANCE / MODELS AND IMAGES		KEY VOCABULARY
Children begin with mostly pictorial representations X X X X X Concrete apparatus is used to relate subtraction to taking away and counting how many	• • • • ×	Games and songs can be a useful way to begin using vocabulary involved in subtraction e.g. Five little men in a flying
objects are left.	5 - 1 = 4	saucer
Concrete apparatus models the subtraction of 2 objects from a set of 5.		0.037/263
Construct number sentences verbally or using cards to go with practical activities.		take (away)
Children are encouraged to read number sentences aloud in different ways "five subtract one equal to five subtract one"		leave how many are left/left over?
Children make a record in pictures, words or symbols of subtraction activities already carried of Solve simple problems using fingers	out.	how many have gone?
5-1 =4		one less, two less ten less
Number tracks can be introduced to count back and to find one less:		how many fewer is
What is 1 less than 9? 1 less than 20?		than?
Number lines can then be used alongside number tracks and practical apparatus to solve subtraction calculations and word problems. Children count back under the number line.		difference between is the same as
Children will need opportunities to look at and talk about different models and images as the representations.	ey move between	



Objective/Strategy	Concrete	Pictorial	Abstract
Represent and use number bonds and related subtraction facts within 20	Link to addition. Use PPW model to model the inverse.		Move to using numbers within the part whole model.
Include subtracting zero Part Part Whole model	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.	12 7 Include missing number problems: 12 - ? = 5 7 = 12 - ?
Make 10	14—9	13 - 7 = 6 $3 - 4$ $3 - 7$ $13 - 7$ 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. $ \begin{array}{c} $	43—21 = 22	
Make ten strategy Progression should be crossing one ten, crossing more than one ten, crossing the hundreds.	$\frac{2}{2830} + \frac{2}{34}$ $34-28$ Use a bead bar or bead strings to model counting to next ten and the rest.	$\begin{array}{c} \hline & & & & \\ \hline & & & & & \\ \hline & & & & & \\ \hline & & & &$	93—76 = 17	



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	2 x 5 4 - 1 5 6 2 1 1 9 2 Use the phrase 'take and make' for exchange
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 place).	As Year 4	Children to draw pv counters and show their exchange—see Y3	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

Multiplication - EYFS

Maths for young children should be meaningful. Where possible, concepts should be taught in the context of real life.

GUIDANCE / MODI	AND IMAGES KEY VOCABULARY
The link between addition and multiplication can be introd	ed through doubling.
If available, Numicon is used to visualise the repeated addi	
These can then be drawn around or printed as a way of reco	groups of
Children begin with mostly pictorial representations:	r r r r r r r r r r r r r r r r r r r
$\bigcirc \bigcirc \bigcirc \bigcirc$	multiplied by
	multiple of
How many groups of 2 are there?	
	once, twice, three
Real life contexts and use of practical equipment to count i	epeated groups of the same size: times ten times
ato ato	times as (big, long, wide and so on)
How many wheels are there altogether?	How much money do I have?
	repeated addition
	double
Count in twos; fives; tens both aloud and with	objects
Children are <u>given multiplication problems set in a real life</u> problem.	text. Children are encouraged to visualise the
How many fingers on two hands? How many sides on thre	riangles? How many legs on four ducks?
Children are encouraged to read number sentences aloud i to five multiplied by two"	ifferent ways "five times two makes ten" "ten is equal

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 + = = = + = = = double 4 is 8 $4 \times 2 = 8$	Draw pictures to show how to double numbers	Partition a number and then double each part before recombining it back together. 16 10 10 10 10 12 + = 32
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 \begin{array}{c} 2 \\ 2 \\ 4 \end{array} \begin{array}{c} 2 \\ 4 \end{array} \begin{array}{c} 2 \\ 6 \end{array} \begin{array}{c} 2 \\ 8 \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} \begin{array}{c} 2 \\ 10 \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} \begin{array}{c} 2 \\ 10 \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} \begin{array}{c} 2 \\ 10 \end{array} \begin{array}{c} 2 \\ 10 \end{array} \end{array} $ \end{array}	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	Use manipulatives to create equal groups.	Draw to show 2 x 3 = 6 Draw and make representations	2 x 4 = 8
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? 3+3+3+3+3 = 15 • • • • • • • •	Write addition sentences to describe objects and pictures.
Understanding arrays	Use objects laid out in arrays to find the answers to 2 lots 5, 3 lots of 2 etc.	Draw representations of arrays to show	3 x 2 = 6 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		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 10 10 10 10 10			
Counting in multiples of 2, 3, 4, 5, 10 from 0 (repeated addition)	Count the groups as children are skip counting, children may use their fingers as they are skip counting. Use bar models. 5+5+5+5+5+5+5+5=40	Number lines, counting sticks and bar models should be used to show representation of counting in multiples.	Count in multiples of a number aloud. Write sequences with multiples of numbers. 0, 2, 4, 6, 8, 10 0, 3, 6, 9, 12, 15 0, 5, 10, 15, 20, 25, 30 $4 \times 3 =$			

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.		$\begin{vmatrix} 4 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\ 2 \\$	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.



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



Objective /Strategy	Concrete	Pictorial	Abstract
Column Multiplication for 3 and 4 digits x 1 digit.	Hundreds Tens Ones Image: Construction of the stage of the stage of multiplication. This initially done where there is no regrouping. 321 x 2 = 642	x 300 20 7 4 1200 80 28	$ \begin{array}{r} 327 \\ x 4 \\ 28 \\ 80 \\ 120) \\ 1308 \\ \overline{)} 120) \\ 1308 \\ \overline{)} 2 \\ \overline{)} 1308 \\ \overline{)} 2 \\ \overline{)} 2 \\ \overline{)} 2 \\ \end{array} $
Column multiplication	Manipulatives may still be used with the corresponding long multiplication modelled alongside.	Continue to use bar modelling to support problem solving	1 8 18 x 3 on the first row × 1 3 5 4 (8 x 3 = 24, carrying the 2 for 20, then 1 x 3) 2 3 4 1 8 0 2 3 4 1 8 0 2 3 4 1 8 0 2 3 4 1 8 0 2 3 4 18 x 10 on the 2nd row. Show multiplyi ng by 10 by 1 2 4 7 4 0 (1234 x 6) zero in units first 1 9 7 4 4

Objective/Strategy	Concrete	Pictorial	Abstract					
Multiplying decimals up to 2 decimal places by a single digit.			Remind ch in the units points in th X	s colur	nn. Lir	ie up t	he dec	imal

Division and fractions - EYFS

Maths for young children should be meaningful. Where possible, concepts should be taught in the context of real life.

GUIDANCE / MODELS AND IMAGES	KEY VOCABULARY
The ELG states that children solve problems, including doubling, halving and sharing.	halve
Children need to see and hear representations of division as both grouping and sharing.	share, share equally
	one each, two each,
Division can be introduced through halving.	three each
Children begin with mostly pictorial representations linked to real life contexts:	group in pairs, threes
Grouping model	tens
(X X) (X X) Mum has 6 socks. She grouped them into pairs – how many pairs did she	equal groups of
make?	divide
Sharing model	divided by
I have 10 sweets. I want to share them with my friend. How many will we have each?	divided into
	left, left over
Children have a go at recording the calculation that has been carried out.	

FRACTIONS

GUIDANCE / MODELS AND IMAGES	KEY VOCABULARY
Although not explicit in the Development Matters document, the sharing model is a useful way of introducing young children to fractions and calculating with fractions.	As division vocabulary plus: fraction
Setting the problems in real life context and solving them with <u>concrete apparatus</u> will support children's understanding.	half halves
"I have got 5 bones to share between my two dogs. How many bones will they get each?"	third
Children have a go at recording the calculation that has been carried out.	thirds

YEAR 1				
Objective /Strategy	Concrete	Pictorial	Abstract	

Objective/ Strategy	Concrete	Pictorial	Abstract
Division as sharing		Children use pictures or shapes to share quanti- ties.	12 shared between 3 is
Use Gordon ITPs for modelling		Image: Spin spin spin spin spin spin spin spin s	4
		Sharing:	
		12 shared between 3 is 4	
	I have 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 3 3 3 3 3 3 3 3 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 $ \begin{array}{c} & & & & & & & & & & & & & & & & & & &$	28 ÷ 7 = 4 Divide 28 into 7 groups. How many are in each group?
	•••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• ••••••• •••••••• •••••••• •••••••• •••••••• <td>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 $\div 5 = ?$ $5 \times ? = 20$</td> <td></td>	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 $\div 5 = ?$ $5 \times ? = 20$	

YEAR 2					
Objective/Strategy	Concrete	Pictorial	Abstract		
Division as grouping	Use cubes, counters, objects or place value counters to aid understanding. 24 divided into groups of $6 = 4$ 96 ÷ 3 = 32 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Continue to use bar modelling to aid solving division problems. 20 20 \div 5 = ? 5 x ? = 20	How many groups of 6 in 24? 24 ÷ 6 = 4		
Division with arrays	Link division to multiplication by creating an array and thinking about the number sentences that can be created. Eg 15 ÷ 3 = 5 5 x 3 = 15 15 ÷ 5 = 3 3 x 5 = 15	Draw an array and use lines to split the array into groups to make multiplication and division sentences	Find the inverse of multiplication and division sentences by creating eight linking number sentences. 7 x 4 = 28 $4 \times 7 = 28$ $28 \div 7 = 4$ $28 \div 4 = 7$ $28 = 7 \times 4$ $28 = 4 \times 7$ $4 = 28 \div 7$ $7 = 28 \div 4$		









Long Division

Step 2—a remainder in the tens

1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.	
t o <mark>2</mark> 2) <mark>5</mark> 8	t o 2 2) <mark>5</mark> 8 <u>- 4</u> 1	t o 2 9 2) 5 <mark>8</mark> -4↓ 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 × 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	
29	29	2)58	
<u>-4</u>	<u>- 4</u>	<u>-4</u> 18	
· · ·	<u>- 1 8</u>	<u>-18</u>	
	Q	0	
Divide 2 into 18. Place 9 into the 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.	

Long Division

1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.
h t o <mark>1</mark> 2)278	h t o 1 2)278 <u>-2</u> 0	h t o 18 2)2 <mark>7</mark> 8 <u>-2</u> ↓ 0 <mark>7</mark>
Two goes into 2 one time, or 2 hundreds ÷ 2 = 1 hundred.	Multiply 1 × 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.
13 2)278 -2 07	h t o <u>13</u> 2)278 <u>-2</u> 07 <u>-6</u> 1	h t o 1 3 2) 2 7 8 -2 0 7 - 6 1 8
Divide 2 into 7. Place 3 into the quotient.	Multiply 3 × 2 = 6, write that 6 under the 7, and subtract to find the remainder of 1 ten.	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.
13 <mark>9</mark> 2)278 <u>-2</u> 07 <u>-6</u> 18	h t o 1 3 9 2) 2 7 8 -2 0 7 - 6 1 8 -1 8 0	2)278 -2 07 -6 18 -18 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.