Meadow Vale Primary School

Calculation Policy



This calculation policy has been written to provide staff and parents with the guidance they will need in order to assist children with the appropriate mental and written calculation strategies they are using in class.

At Meadow Vale, we use the 'White Rose Hub' format as a basis for our planning. White Rose follows the **Concrete – Pictorial – Abstract** approach to teaching maths.

- **Concrete** is the 'doing' stage, using concrete objects to solve problems.
- The **pictorial** or 'seeing' stage uses representations of objects to solve problems. This helps children make the connection between the physical object and abstract levels of understanding, which is the stage they move onto next.
- The **abstract** stage brings in mathematical symbols, for example +, -, x, ÷ to indicate addition, subtraction, multiplication and division.

The emphasis, initially, is on mental calculations skills, but progresses to the written strategies that children are expected to become fluent with. Whilst this document has been organised into the expected outcomes for each year group, it is important to recognise that children develop their mathematical skills at different rates and learning should be pitched at a level that is suitable to them.

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EYFS

Long Term Plan

In EYFS, our aim is to provide the children with opportunities to practise and improve their skills in counting numbers, calculating simple addition and subtraction problems, and to describe shapes, spaces, and measures. We believe children should be exposed to different representations of mathematical concepts in order to embed conceptual understanding. One of the aims under the Characteristics of Effective Learning is 'creating and thinking critically.' Children are encouraged to make links, find new ways to do things, solve problems, change strategies as needed, make predictions and develop ideas of grouping, sequencing, cause and effect.

Early Learning Goal for Numbers:

- Children can count reliably with numbers from 1 to 20, place them in order and say which number is one more or one less than a given number.
- Using quantities and objects, they add and subtract 2 single-digit numbers and count on or back to find the answer.
- They solve problems, including doubling, halving and sharing.

Early Learning Goal for Shape, Space and Measure:

- Children use everyday language to talk about size, weight, capacity, position, distance, time and money to compare quantities and objects and to solve problems.
- They recognise, create and describe patterns.
- They explore characteristics of everyday objects and shapes and use mathematical language to describe them.

Key Mathematical Vocabulary

NUMBER

Number: Zero, number one, two, three ... to twenty and beyond teens numbers, eleven, twelve ... twenty none how many ...? count, count (up) to, count on (from, to), count back (from, to) count in ones, twos, fives, tens is the same as more, less odd, even few pattern pair

Place value: Ones, tens, digit, the same number as, as many as more, larger, bigger, greater fewer, smaller, less, fewest, smallest, least most, biggest, largest, greatest one more, ten more one less, ten less compare order size first, second, third... twentieth last, last but one before, after next between

Estimating: Guess how many ...? estimate nearly close to about the same as just over, just under too many, too few enough, not enough

Addition and subtraction: Add, more, and make, sum, total altogether double one more, two more ... ten more how many more to make ...? how many more is ... than ...? how much more is ...? take away how many are left/left over? how many have gone? one less, two less, ten less ... how many fewer is ... than ...? how much less is ...? difference between

Multiplication and division: Sharing doubling halving number patterns

Fractions: Parts of a whole, half, quarter

MEASUREMENT

Measure: size compare guess, estimate enough, not enough too much, too little too many, too few nearly, close to, about the same as just over, just under Length metre length, height, width, depth long, short, tall high, low wide, narrow thick, thin longer, shorter, taller, higher ... and so on longest, shortest, tallest, highest ... and so on far, near, close

Weigh: Weighs, balances heavy, light heavier than, lighter than heaviest, lightest scales

Capacity and volume: Full, empty, half full, holds, container

Time: Days of the week, Monday, Tuesday ... day, week birthday, holiday morning, afternoon, evening, night bedtime, dinner time, playtime today, yesterday, tomorrow before, after next, last now, soon, early, late quick, quicker, quickest, quickly slow, slower, slowest, slowly old, older, oldest new, newer, newest takes longer, takes less time hour, o'clock clock, watch, hands

Money: coin penny, pence, pound price, cost buy, sell spend, spent pay

GEOMETRY

Properties of shape: pattern flat curved, straight round hollow, solid sort make, build, draw size bigger, larger, smaller symmetrical pattern, repeating pattern match 2-D shape corner, side rectangle (including square) circle triangle 3-D shape face, edge, vertex, vertices cube pyramid sphere cone

Position and direction: over, under above, below top, bottom, side on, in outside, inside around in front, behind front, back beside, next to opposite apart between middle, edge corner direction left, right up, down forwards, backwards, sideways

The Counting Principles

The foundations of maths are taught in nursery. These can be organised into the five counting principles.

- The one-to-one principle this involves children assigning one number name to each object being counted. Children need to ensure they count each object only once.
- 2. **The stable-order principle** children need to understand that when counting numbers must be said in a certain order.
- 3. **The cardinal principle** children need to understand that the number name assigned to the final object of a group is the total number of objects in that group.
- 4. **The abstract principle** this involves children learning that anything can be counted, including things that cannot be touched, e.g. sounds, movements.
- 5. **The order-irrelevant principle** this involves children understanding that the order we count a group of objects is irrelevant, there will be still be the same number.

Addition

GUIDANCE/MODE	LS AND IMAGES
Children begin to combine groups of objects or pictures using concrete apparatus.	•••+••
Solve simple problems using fingers.	Ala Ma
Construct number sentences verbally or using cards to go with practical activities.	2+5=7
Children are encouraged to read number sentences aloud in different ways e.g. "Three add two equals 5" "5 is <u>equal</u> to three and two."	4 +2=6
Count on to find the answer.	
Have an understanding of what "more" means and be able to say what is one more than a given number.	
Number tracks can be introduced to count up on and to find one more.	SCHIDOL TO A STOCKING PLA
Children make a record in pictures, words or symbols of addition activities.	
When appropriate, numicon shapes are introduced to identify 1 more/less, combine pieces to add and find number bonds.	
Number lines can be used alongside number tracks and practical apparatus to solve addition calculations and word problems.	3 + 1 = 4

Subtraction



Multiplication



Division and Fractions



Key Stage 1

Key Mathematical Vocabulary

Year	Number and Place Value	Addition and Subtraction	Multiplication and	Fractions	Measure	Geometry	Data/Statistics
Year Year 1	Number and Place Value Number Counting (on/up/down/back) Before/after More, less, many, few, fewer, fewest, smallest, greater, greatest Equal to, the same as Odd/even Pair Units, ones, tens Ten more/less Digit, numeral Compare, order, size, value Between, halfway between Above/below	Addition and Subtraction Number bonds, number line Add, more, plus, sum, total, altogether Inverse Double, near double Half. Halve Equals, the same as Different between How many more to make? How many more is than? Subtract, take-away, minus How many fewer is than? How much less is?	Multiplication and Division Odd/even Count in twos, threes, fives Count in tens (forwards from/backwards from) How many times? Lots of, groups of Multiples of, times, multiply, multiply by Repeated addition Array, row, column Double/halve Share, share equally Group in pairs, threes etc. Equal groups of Divide, divided by, left, left over	Fractions Whole Equal parts, four equal parts One half, two halves A quarter, two quarters.	Measure Full, half full, empty, holds, container Weigh, balances, heavy, heavier, heaviest, light, lighter, lightest Scales, estimate Time, days of the week – Monday, Tuesday etc. Seasons - winter, spring, summer, autumn, Day, week, month, year, weekend, morning, afternoon, evening, night, midnight, today, yesterday, tomorrow. Hour, o'clock, half-past, clock, hands, watch How long ago? How often? Length, width, height, depth	Geometry Position Over, under, above, below Between, middle, edge, centre, corner Direction, journey, across Sort, group Cube, cuboid, pyramid, sphere, cone, cylinder, triangle, square Shape Flat, curved, straight, round. Hollow, solid Corner, point/pointed. Face, side, edge Make, build, draw	Data/Statistics
					Metre, ruler, metre stick. Money, coin, penny, pound, pence, cost, pay, change, total		
Year 2	Numbers to one hundred Hundreds Partition, recombine Hundred more/less	Carrying Exchanging		Three quarters, one third, a third Equivalence, equivalent	Quarter past/to Metres, kilometres Grams, kilograms Millilitres, litres Temperature, degrees	Rotation, clockwise, anti-clockwise Straight line, ninety degree turn, right- angle Symmetrical, line of symmetry, mirror line, reflection, pattern	Count, tally, sort Vote Graph, Pictogram Represent Table, group, list, set, label, title Most popular, Least popular

Strategies of teaching: Addition

Objective & Strategy	Concrete	Concrete Pictorial	
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.	3 Jak 2 Jak Use pictures to add two numbers together as a group or in a bar.	4 + 3 = 7 -part 10= 6 shown above to move into the abstract.
Starting at the big- ger number and counting on	Start with the larger number on the bead string and then count on to the smaller num- ber 1 by 1 to find the answer.	12 + 5 = 17 10 11 12 13 14 15 16 17 18 19 20 Start at the larger number on the number line and count on in ones or in one jump to find the answer.	5 + 12 = 17 Place the larger number in your head and count on the smaller number to find your answer.
Regrouping to make 10. This is an essential skill for column addition later.	6+5=11 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. $9 + 5 = 14$	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?
Represent & use number bonds and related subtraction facts within 20	2 more than 5.		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.'

Objective &	Concrete	Pictorial	Abstract
Strategy			
Adding multiples of	50= 30 = 20		20 + 30 = 50
ten			70 = 50 + 20
		3 tons + 5 tons = tens 30 + 50 =	40 + 🗆 = 60
	Model using dienes and bead strings	Use representations for base ten.	
Use known number facts Part part whole	20 Children explore ways of making numbers within 20	20 + = 20 20 - = =	+ 1 = 16 $16 - 1 = 1 + = 16 16 - = 1$
	3	+ = 20 20 - =	
Using known facts		(1) + (1) = (1)	3 + 4 = 7
	000 000 000 0 0	(+) =	leads to
	+ =		30 + 40 = 70
		• • • •	leads to
		Children draw representations of H,T and O	300 + 400 = 700
Bar model		<u> </u>	23 25
			?
	3 + 4 = 7	7 + 3 = 10	23 + 25 = 48

Objective &	Concrete	Pictorial	Abstract
Strategy			
Add a two digit number and ones	17 + 5 = 22 Use ten frame to make 'magic ten Children explore the pattern. 17 + 5 = 22 27 + 5 = 32	Use part part whole and number line to model. 17 + 5 = 22 3 (2) 16 + 7 16 + 7 16 = 20 (2) 16 = 20 (2)	17 + 5 = 22 Explore related facts $17 + 5 = 22$ $5 + 17 = 22$ $22 - 17 = 5$ $17 - 5$ $22 - 5 = 17$
Add a 2 digit num- ber and tens	25 + 10 = 35 Explore that the ones digit does not change	27 + 30 +10 +10 +10 	27 + 10 = 37 27 + 20 = 47 27 + □ = 57
Add two 2-digit numbers	Model using dienes , place value counters and numicon	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	25 + 47 $20 + 5$ $40 + 7$ $20 + 40 = 60$ $5 + 7 = 12$ $60 + 12 = 72$
Add three 1-digit numbers	Combine to make 10 first if possible, or bridge 10 then add third digit	Regroup and draw representation. ++++++++++++++++++++++++++++++++++++	4 + 7 + 6 = 10 + 7 $= 17$ Combine the two numbers that make/bridge ten then add on the third.

Strategies of teaching: Subtraction

Objective &	Concrete	Pictorial	Abstract	
Strategy				
Represent and use number bonds and related subtraction facts within 20 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.	
Make 10	14—9	13—7 13 — 7 = 6 13 — 7 = 6 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	5−2 = 3		8 2 10 = 8 + 2 10 = 2 + 8 10-2 = 8 10-8 = 2	

Objective & Strategy	Concrete	Pictorial	Abstract
Kegroup 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 = 16
Partitioning to sub- tract without re- grouping. 'Friendly numbers'	34-13 = 21	Children draw representations of Dienes and cross off. $1 \qquad 1 \qquad$	43—21 = 22
Make ten strategy Progression should be crossing one ten, crossing more than one ten, cross- ing the hundreds.	$\frac{2}{25} \frac{4}{30} \frac{2}{34}$ $34-28$ Use a bead bar or bead strings to model counting to next ten and the rest.	Use a number line to count on to next ten and then the rest.	93—76 = 17

Objective & Strategy	Concrete	Pictorial	Abstract	
Doubling	Use practical activities using manip- ultives including cubes and Numicon to demonstrate doubling	Draw pictures to show how to double numbers Double 4 is 8	Partition a number and then double each partition a number and then double each participation before recombining it back together. $ \begin{array}{ccccccccccccccccccccccccccccccccccc$	
Counting in multi-	double 4 is 8 $4 \times 2 = 8$ $ + = $		Count in multiples of a number aloud.	
ples	counting, children may use their fin- gers as they are skip counting.	Children make representations to show	Write sequences with multiples of num- bers.	
			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	2 x 4 = 8	
	Use manipulatives to create equal groups.	Draw and make representations		

Objective & Strategy	Concrete	Pictorial	Abstract
Doubling	Model doubling using dienes and PV counters.	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 12 20 12 12 32
Counting in multi- ples of 2, 3, 4, 5, 10 from 0 (repeated addition)	Count the groups as children are skip counting, children may use their fin- gers 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 repre- sentation of counting in multiples. $\underbrace{33333}_{33333}$	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 $4 \times 3 =$

Strategies of teaching: Division

Objective & Concrete Pictorial Strategy		Pictorial	Abstract
Division as sharing Use Gordon ITPs for modelling		Children use pictures or shapes to share quanti- ties.	12 shared between 3 is 4
	I have 10 cubes, can you share them equally in 2 groups?		

Objective & Concrete Strategy		Pictorial	Abstract	
Division as sharing	I have 10 cubes, can you share them equally in 2 groups?	Children use pictures or shapes to share quanti- ties. $\begin{array}{c} & & & \\ & & & \\ & & & \\ & & & \\ & & & \\$	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}{r} $	28 ÷ 7 = 4 Divide 28 into 7 groups. How many are in each group?	

Key Stage 2

Key Mathematical Vocabulary

Year	Number and Place Value	Addition and Subtraction	Multiplication and Division	Fractions	Measure	Geometry	Data/Statistics
Year 3	Numbers to one thousand	Column addition Column subtraction	Product Multiples of four, eight, fifty and one hundred Scale up	Numerator, denominator Unit-fraction, non- unit fraction Compare and order tenths	Leap year Twelve hour/24-hour clock Roman Numerals (I to XII)	Greater than, less than ninety degrees Orientation Horizontal, vertical, perpendicular and parallel lines	Chart, bar chart, frequency table, Carroll diagram, Venn diagram Axis, axes Diagram
Year 4	Tenths, hundredths Decimal places Rounding (to nearest) Thousand More/less than Negative integers Count through zero Roman Numerals (I to C)		Multiplication facts (up to 12x 12) Division facts Inverse Derive	Equivalent fractions Half, quarter, one fifth, two fifths, three fifths etc.	Convert, conversion	Coordinates Translation, quadrant x-axis, y-axis Area and perimeter Quadrilaterals Right angle, acute and obtuse angles	Continuous data Line graph
Year 5	Numbers to ten thousand Powers of 10 Symbols		Factor pairs, Composite numbers, Prime numbers, prime factors, square numbers, cubed numbers	Proper fractions, improper fraction, mixed numbers Percentage Decimals	Volume Imperial units Metric units	Regular and irregular polygons Reflex angles Dimensions	
Year 6	Numbers to ten million Linear number sequences Substitute Variables		Common factors Common multiples Long division	Simplify Degree of accuracy		Four quadrants Vertically opposite angles Circumference, radius, diameter	Mean Pie-chart Construct

Strategies of teaching: Addition



Objective & Strategy	Concrete Children continue to use dienes or pv counters to add, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand.			Pictorial				Abstract	
Y4—add numbers with up to 4 digits				•••	***	:		3517	
	Hundreds	Tens	Ones	••				+ 346	
	-	11111		7 Draw represe	1 ntations u	5 • using pv g	1 rid.	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 dec- imal places, including money.	As year 4 tens ones tenths hundredths building of tenths hundredths for tenths hundredth		2.37 + 81.79 +ens ones +ents hundredts 00 0000 0000 00000 000 0000 00000 00000 00000 00000 00000 000000 000000 000000 000000			hundred 153	72.8 +54.6 127.4 1 1 $E 2 3 \cdot 59$ $+ E 7 \cdot 55$ $E 3 \cdot 4$		
Y6—add several num- bers of increasing com- plexity	As Y5			As Y5				81,059 3668 15,301 +20,551 120,579	
measure and decimals with different numbers of decimal points.								Insert zeros for place holders. $ \begin{array}{cccccccccccccccccccccccccccccccccccc$	

Strategies of teaching: Subtraction

Objective &	Concrete	Pictorial	Abstract
Strategy			
Column subtraction without regrouping (friendly numbers) Y3	47—32 Use base 10 or Numicon to model	Cakulations Cakul	$47 - 24 = 23$ $-\frac{40 + 7}{20 + 3}$ Intermediate step may be needed to lead to clear subtraction under- standing. 32 -12 20
Column subtraction with regrouping	Tens Units	45 -29 Tens 10nes 16 110 200	836-254*582 Begin by parti- tioning into pv columns 500 80 2
	Begin with base 10 or Numicon. Move to pv counters, modelling the exchange of a ten into tten ones. Use the phrase 'take and make' for exchange.	Children may draw base ten or PV counters and cross off.	728-582=146 Then move to formal method. 4728 882 582 282 146 46

Objective &	Concrete	Pictorial	Abstract
Strategy			
Subtracting tens and ones	234 - 179	Children to draw pv counters and show their exchange—see Y3	
Year 4 subtract with up to 4 digits. Introduce decimal subtrac- tion through context of money	Image: Second		Use the phrase 'take and make' for exchange
Year 5- Subtract with at least 4 dig- its, including money and measures. Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal	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.			$\begin{array}{c} 36 \\ 37 \\ 77 \\ 77 \\ 77 \\ 77 \\ 77 \\ 77 \\$

Strategies of teaching: Multiplication

Objective & Strategy	Concrete	Pictorial	Abstract
Multiplication is commutative Y3	Create arrays using counters and cubes and Numicon.	Use representations of arrays to show different calculations and explore commutativity.	$12 = 3 \times 4$ $12 = 4 \times 3$ Use an array to write multiplication sentences and reinforce repeated addition. 00000 $5 + 5 + 5 = 15$ $3 + 3 + 3 + 3 + 3 = 15$ $5 \times 3 = 15$ $3 \times 5 = 15$
Using the Inverse This should be taught alongside division, so pupils learn how they work alongside each other.		$ \begin{array}{c} 8\\ 4\\ 2\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	2 x 4 = 8 4 x 2 = 8 8 ÷ 2 = 4 8 ÷ 4 = 2 8 = 2 x 4 8 = 4 x 2 2 = 8 ÷ 4 4 = 8÷ 2 Show all 8 related fact family sentences.





Objective &	Concrete	Pictorial	Abstract
Strategy			
Column Multiplication for 3 and 4 digits x 1 digit.	Hundreds Tens Ones	× 300 20 7	327
Y5	It is im- portant at	4 1200 80 28	X 4
	this stage		28
	always		80
	the ones		1200
	first.		1308
	Children can continue to be supported by place value counters at the stage of multipli- cation. This initially done where there is no regrouping. 321 x 2 = 642		3 2 7 × 4 This will lead to a compact method. 1 3 0 8
Column multiplication	Manipulatives may still be used with the cor- responding long multiplication modelled alongside.		1 8 18 x 3 on the first row × 1 3 5 4 (8 x 3 = 24, carry-ing the 2 for 20, then 1 x 3) 2 3 4 18 x 10 on the 2nd row. Show 18 x 10 on the 2nd row. Show
		Continue to use bar modelling to support prob- lem solving	multiplying by 10 by v 1 6 7 4 0 4 (1234 × 6) 1 2 3 4 0 (1234 × 10) 1 9 7 4 4

Objective &	Concrete	Pictorial	Abstract
Strategy			
Multiplying decimals up to 2 decimal plac- es by a single digit.			Remind children that the single digit belongs in the units column. Line up the decimal points in the question and the answer.
Y6			3 · 1 9 × 8 2 5 · 5 2

Strategies of teaching: Division

Objective & Strategy	Concrete	Pictorial	Abstract How many groups of 6 in 24? 24 ÷ 6 = 4
Division as grouping Y3	Use cubes, counters, objects or place value counters to aid understanding. 24 divided into groups of $6 = 4$ 96 ÷ 3 = 32	Continue to use bar modelling to aid solving division problems. 20 20 \div 5 = ? 5 x ? = 20	
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 x 7 = 28 28 ÷ 7 = 4 28 ÷ 4 = 7 28 = 7 x 4 28 = 4 x 7 4 = 28 ÷ 7 7 = 28 ÷ 4





Y6 Long Division					
ep 1—a remainder in the ones					
0 4 1 R1 4) 1 6 5					
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.					
th h t o					
0400R7					
8) <mark>32</mark> 07					
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 7 zero times, and leaves a remainder of 7.					



Long Division					
Step 2—a remainder in any of the place values					
	1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.		
	2)278	2)278 -20	2)278 -21 07		
	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.		
	13 2)278 -2 07	h t o 1 3 2) 2 7 8 -2 0 7 -6 1	2)278 -2 07 -6 18		
	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.		
	h t o 1 3 <mark>9</mark> 2) 2 7 8 -2 0 7 -6 1 8	h t o 1 3 9 2) 2 7 8 -2 0 7 -6 18 -18 0	$ \begin{array}{r} h t \circ \\ \frac{139}{2)278} \\ \underline{-2} \\ 07 \\ \underline{-6} \\ 18 \\ \underline{-18} \\ 0 \end{array} $		
	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.		