Holy Cross Catholic Primary School



Calculation Policy 2024-25

We care, we share, we value

Objective, Strategy & Key Vocabulary	Concrete	Pictorial	Abstract
Comparing Objects, groups of objects Length, weight, mass, heavier, light- er, same, equal	People's height, distance, mass. Use of pan balances using numicon to show equivalence, < > Comparing multiple objects Use of concrete materials eg. Compare bears, jewels, cubes etc to create groups of different sizes to compare		
Using < > and = Fewer, more, less than, more than, equal to, fewer than	Use a multilink staircase in two colours	143 2 = 2 3>1	Use variation with missing boxes and missing symbols. 3
Finding one more, finding one less	1 2 3 4 5 6 7 8 9 10	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	One more/less sentences – example one: 1 more than 3 is 1 less than 2 is 1 more than is 1 1 less than is 1

Objective, Strategy & Key Vocabulary	<u>Concrete</u>	Pictorial Pictorial	Abstract
Adding 1 gives 1 more	First Then Now	First Then Now	6 +1 7 6+1=7
Augmentation— increasing an amount	Use FIRST, THEN, NOW and range of practical situations for showing augmentation. E.g. first there were three chn on carpet then 2 more came. Now there are 5 chn on the carpet.	First Then Now	4 +3 7 4+3=7
Stories of numbers within 10	Children should work with doubled sided counters and ten frame. Start with 7 red, turn one over, tell me the 'story'? Turn one more over. What is the 'story'? Continue. Complete this for stories of all numbers up to 10.	7 + 0 = 7 6 + 1 = 7 5 + 2 = 7 atc Complete for all numbers up to 10	7+0=7 6+1=7 5+2=7 4+3=7 3+4=7 2+5=7 1+6=7 0+7=7

Objective & Strategy **Pictorial** Abstract Concrete & Key Vocabulary 4 + 3 = 7Combining two parts to make a Use part part whole: part- whole whole model. model Use pictures to Use the part-part Use cubes to 10 = 6 + 4add two numwhole diagram as add two numbers together shown above to move bers together 3 Balls as a group or in into the abstract. as a group or a bar. in a bar. = 11 7 + 4= 11 Regrouping to make 10. This is an essential skill for If I am at seven, how many more do I need to Start at the larger number on the number column addition later. line and count on in ones or in one jump to make 10. How many more do I add on now? find the answer. 2 more than 5. 3 + 9 =Use pictures or a number line. Regroup or Represent & use Start with the bigpartition the smaller number using the part Emphasis should be on the language number bonds and ger number and part whole model to make 10. related subtraction use the smaller '1 more than 5 is equal to 6.' number to make facts within 20 '2 more than 5 is 7.' 10. '8 is 3 more than 5.' Use ten frame

Adding I and 2

Bonds to 10

Adding 10

Bridging/ compensating YI facts Y2 facts Y1/2

Doubles

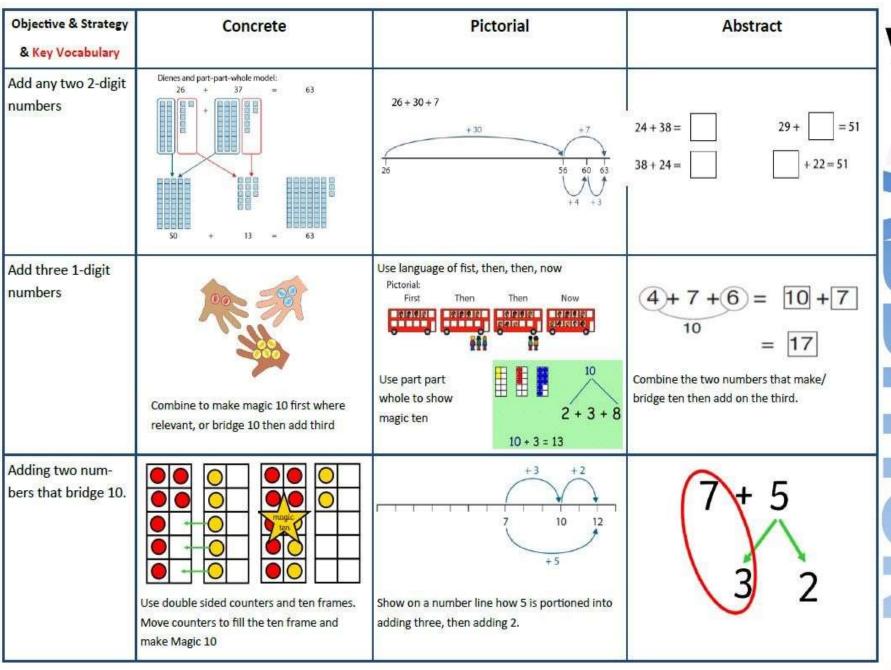
Adding 0

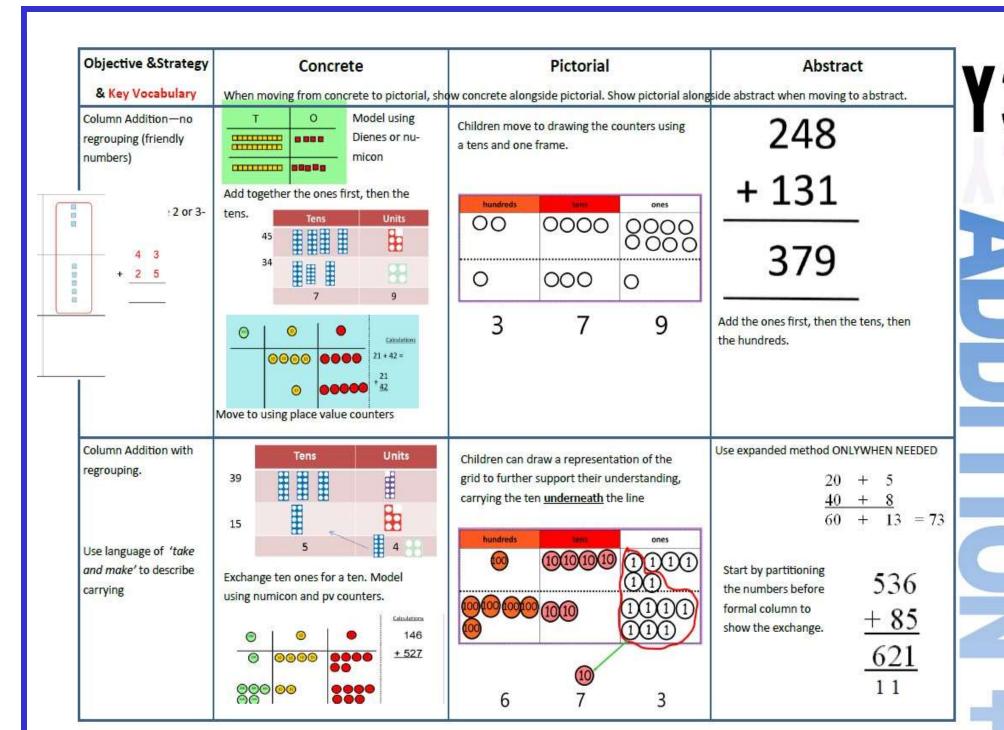
Near doubles

+	0	1	2	3	4	5	6	7	8	9	10
0	0+0	0+1	0 + 2	0 + 3	0 + 4	0 + 5	0 + 6	0 + 7	0 + 8	0+9	0 + 10
1	1+0	1+1	I + 2	+ 3	1+4	1+5	1+6	1 + 7	I + 8	1+9	1 + 10
2	2+0	2+	2 + 2	2 + 3	2+4	2 + 5	2+6	2+7	2 + 8	2 + 9	2 + 10
3	3 + 0	3 +	3 + 2	3 + 3	3 + 4	3 + 5	3 + 6	3 + 7	3 + 8	3 + 9	3 + 10
4	4+0	4+1	4+2	4 + 3	4+4	4 + 5	4+6	4+7	4 + 8	4 + 9	4 + 10
5	5+0	5+	5 + 2	5 + 3	5 + 4	5 + 5	5 + 6	5 + 7	5 + 8	5 + 9	5 + 10
6	6+0	6+1	6 + 2	6 + 3	6 + 4	6 + 5	6+6	6 + 7	6 + 8	6 + 9	6 + 10
7	7+0	7+1	7 + 2	7 + 3	7+4	7 + 5	7 + 6	7 + 7	7 + 8	7 + 9	7 + 10
8	8+0	8+	8 + 2	8 + 3	8 + 4	8 + 5	8 + 6	8 + 7	8 + 8	8 + 9	8 + 10
9	9+0	9+1	9 + 2	9 + 3	9+4	9+5	9+6	9+7	9+8	9+9	9 + 10
10	10 + 0	10+1	10 + 2	10 + 3	10 + 4	10 + 5	10+6	10 + 7	10 + 8	10+9	10 + 10

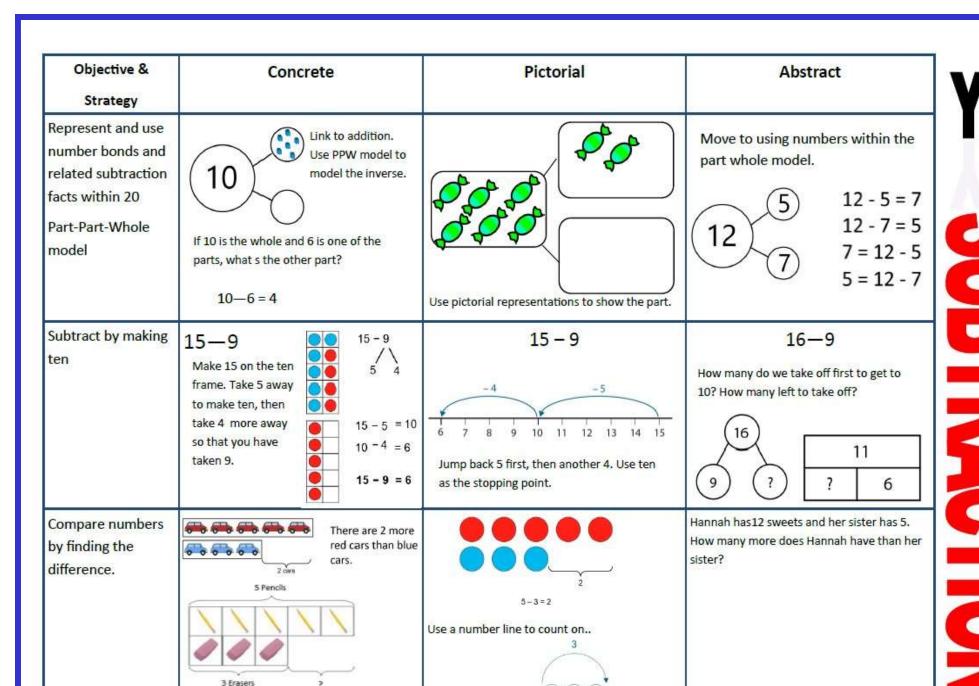
Objective & Strategy & Key Vocabulary	Concrete	Pictorial	Abstract
Adding multiples of ten	50= 30 + 20 Model using dienes and bead strings	tens andtens makestens Use representations for base ten.	20 + 30 = 50 70 = 50 + 20 40 + \pi = 60 \pi + 30 = 50
Use known number facts Part part whole	Children explore ways of making numbers within 20	20	□ + 1 = 16
Using known facts	Ted Sam	∴ + ∴ = ∴	3 + 4 = 7 Leads to 30 + 40 = 70 Leads to 300 + 400 + 700 '3 things and 4 things is always 7 things'
Bar model	3 + 4 = 7	8 3 + 5 = 8	30 14 16 14 + 16 = 30

Objective & Strategy & Key Vocabulary	Concrete	Pictorial	Abstract		
Add a two digit number and ones	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 20 17 + 3 + 2 17 20 22	17 + 5 = 22 17		
Add a 2 digit num- ber and tens	25 + 10 = 35 Explore that the ones digit does not change	25 + 30 = 55 +10 +10 +10 25 35 45 55	27 + 10 = 37 27 + 20 = 47 27 + = 57 = + 30 = 67		
Add two 2-digit numbers without bridging. 'Friendly numbers'	Model using dienes , place value counters and numicon Dienes and part-part-whole model: 45 + 23 = 68	Use number line and bridge ten using part whole if necessary.	25 + 47 20 + 5		





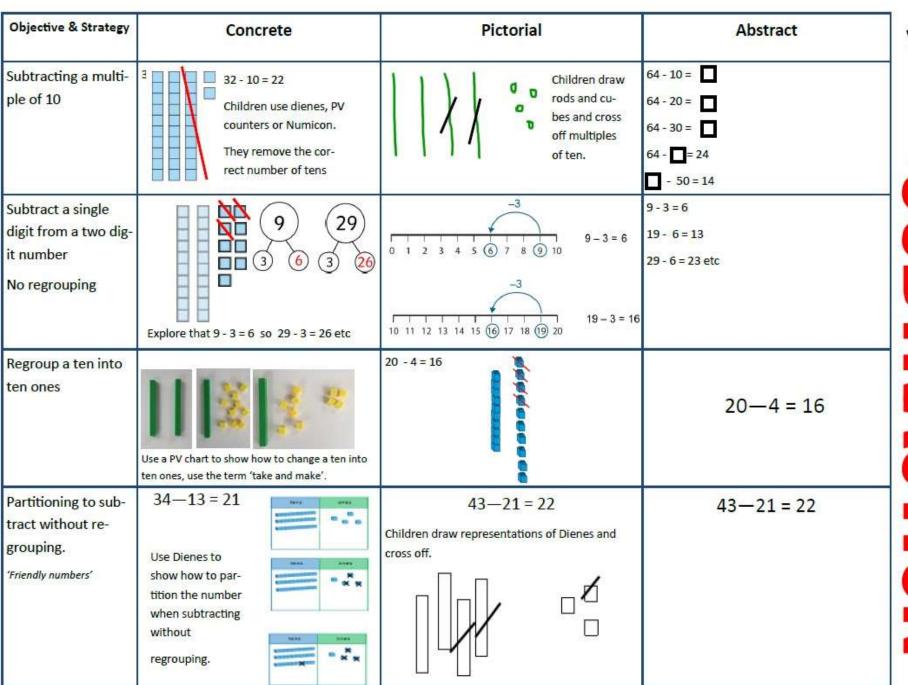
Objective & Strategy & Key Vocabulary	Concrete	Pictorial	Abstract	Y4.6
Y4—add numbers with up to 4 digits	Children continue to use dienes or pv counters to add, exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand. Thousands	7 1 5 1 Draw representations using pv grid.	2634 + 4517 7141 1 Continue from previous work to carry ones, tens and hundreds. 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 ones tenths hundredths 1 1 01 01 01 00 00 00 Introduce decimal place value counters	2.37 + 81.79 tens ones tentes hundrestes 00 0000 0 00000 000000 00 0000 0 00000	22,634 + 15,673 38,307 1 1 £ 127.67 +£ 38.45 £ 166.12	
Y6—add several num- bers of increasing com- plexity Including adding money, measure and decimals with different numbers of decimal points.	Some children may need to ruse manipulatives and/or representations for longer. See year 5		89,472 63,673 + 3,016 156,161 0.600 +3.020 Insert zeros for place holders. +3.020	



There are 2 more pencils than erasers.

Objective & Strategy	Concrete	Pictorial	Abstract			
Subtracting by making 10	Make 15 on the 15 - 9 = ten frame. Take 5 away to make ten, then take 4 more away so that you have taken 9.	15 - 9 = -4 -5 6 7 8 9 10 11 12 13 14 15 Jump back 5 first, then another 4. Use ten as the stopping point.	16 - 9 = How many do we take off first to get to 10? How many left to take off? 16 11 7 6			
Counting on to next ten Progression should be crossing one ten, crossing more than one ten, crossing the hundreds.	34 - 28 = 34—28 Use a bead bar or bead strings to model counting to next ten and the rest. 28 to 30 is 2, 30 to 34 is 4. So, 34 - 28 = 6	Use a number line to count on to next ten and then the rest. Begin with bead line, move to landmarked line then to ENL.	$93-76 = 17$ $76 \longrightarrow 80 = 4$ $80 \longrightarrow 93 = 13$ $13 + 4 = 17$			
Subtractions as difference	Ben is ten years old Charlotte is three years old 10 years old 3 years old difference of 7 years	7 4 3 3 3 3 4 5 6 7 8 9 10	The difference between 24 and 16 is 8.			

SUBTRAC

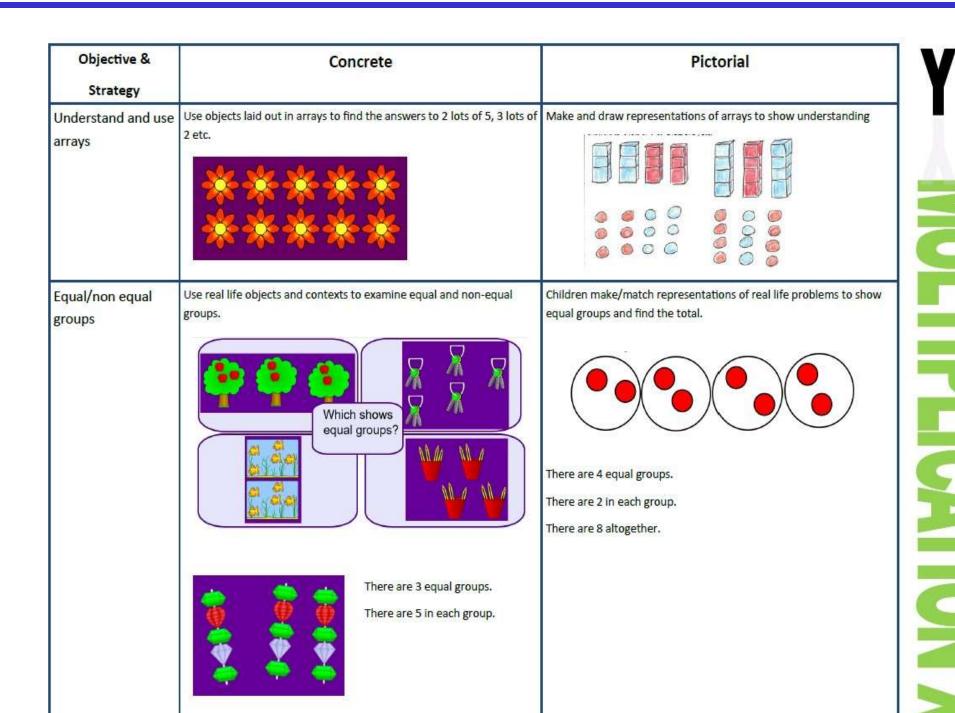


Objective & Strategy	Concrete	Pictorial	Abstract
Column subtraction without regrouping (friendly numbers)	Use base 10 or Numicon to model	Calculations 54 22 3 2 Draw representations to support understanding	$47-24=23$ $-\frac{40+7}{20+3}$ Intermediate step may be needed to lead to clear subtraction understanding. 32 -12 20
Column subtraction with regrouping	Tens Units	45 29 Tens Ones 16	836-254=582 836-254=582 Begin by partitioning into pv columns
	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.	$\frac{10}{10} + \frac{10}{10} = \frac{10}{10}$ Children may draw base ten or PV counters and cross off.	7 28 - 582 = 146 Then move to formal method. $\frac{7}{7}$ $\frac{12}{2}$ $\frac{8}{5}$ $\frac{8}{2}$ $\frac{2}{1}$ $\frac{1}{4}$ $\frac{1}{6}$

Objective & Strategy	Concrete	Pictorial	Abstract			
Subtracting tens and ones Year 4 subtract with up to 4 digits. Introduce decimal subtrac- tion through context of money	234 - 179	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 dig- its, including money and measures. Subtract with decimal values, including mixtures of integers and decimals and aligning the decimal point.	As Year 4	Children to draw pv counters and show their exchange—see Y3	"3" X '0 8 '6 - 2 1 2 8 2 8,9 2 8 Use zeros for place- holders 3 7 2 · 5 6 7 9 6 · 5			
Year 6—Subtract with increasingly large and more complex numbers and decimal values.			**************************************			

Y4.6

Objective & Strategy	Concrete	Pictorial
Double numbers to 10	Use practical activities using manipultives including cubes and Numicon to demonstrate doubling + = = = = = = = = = = = = = = = = = =	Draw pictures and bar models to show how to double numbers Double 4 is 8 6 3 3
Counting in groups of 2	Count in 2s using real life objects and contexts.	Children make representations to show counting in multiples of 2.Count in multiples of a number aloud. Show jumps of 2 on a number line
Counting in groups of 10	Use real life objects and contexts to count in groups of 10	Use and draw representations for counting in multiples of 10. Count in multiples of 10 aloud Show jumps of 10 on a number line O 10 20 30 40 50
Counting in groups of 5	Use real life objects and contexts to count in groups of 5	Use and draw representations for counting in multiples of 5. Count in 5s aloud.



Objective & Strategy	Concrete	Pictorial	Abstract
Double a 2-digit number	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 togeth 16 10 6 12 20 + 12 = 32
Understand equal and non-equal groups	These are non- equal groups These are equal groups There are 5 equal groups.	Make representations and drawings of equal groups I have 4 groups of 3.	
	Each group has 3 cakes.		

Objective & Strategy	Concrete	Pictorial	Abstract				
Understand the 2, 5	Use objects and real life contexts for multiples of 2, 5 and 10	Make and draw representations for 2, 5 and 10 times tables	Understan	d the t	erms factor	and p	roduct
and 10 times table	6	686868686868	3 factor	×	2 factor	=	6 product
	00 00 00	0.00.00.00.00.00.0	iactor	•	lactor		product
		12 = 6 * 2	6 product	=	3 factor	×	2 factor
	3 × 2 = 6 6 = 3 × 2	10 20 30 40 ten twenty thirty forty 4 × 10 = 40 Number lines, bead strings, counting sticks and bar models should be used to show representation of counting in multiples.	Count in aloud.	multi	iples of a	numb	er
	W W W W W W	0 2 4 6 8 10 5 x 2 = 10					
	W W W W W W						

Objective & Strategy	Concrete	Pictorial Pictorial		
Multiplication is commutative	Create arrays using counters and cubes and Numicon.	Use representations of arrays to show different calculations and explore commutativity.		
		$5 \times 2 = 10$ $5 \times 2 = 10$		
		5 groups of 2 2 groups of 5 2, five times 5, two times		
	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.			

Abstract

 $12 = 3 \times 4$

 $12 = 4 \times 3$

Use an array to write multiplication sentences and reinforce repeated addition.



$$5 + 5 + 5 = 15$$

$$3 + 3 + 3 + 3 + 3 = 15$$

$$5 \times 3 = 15$$

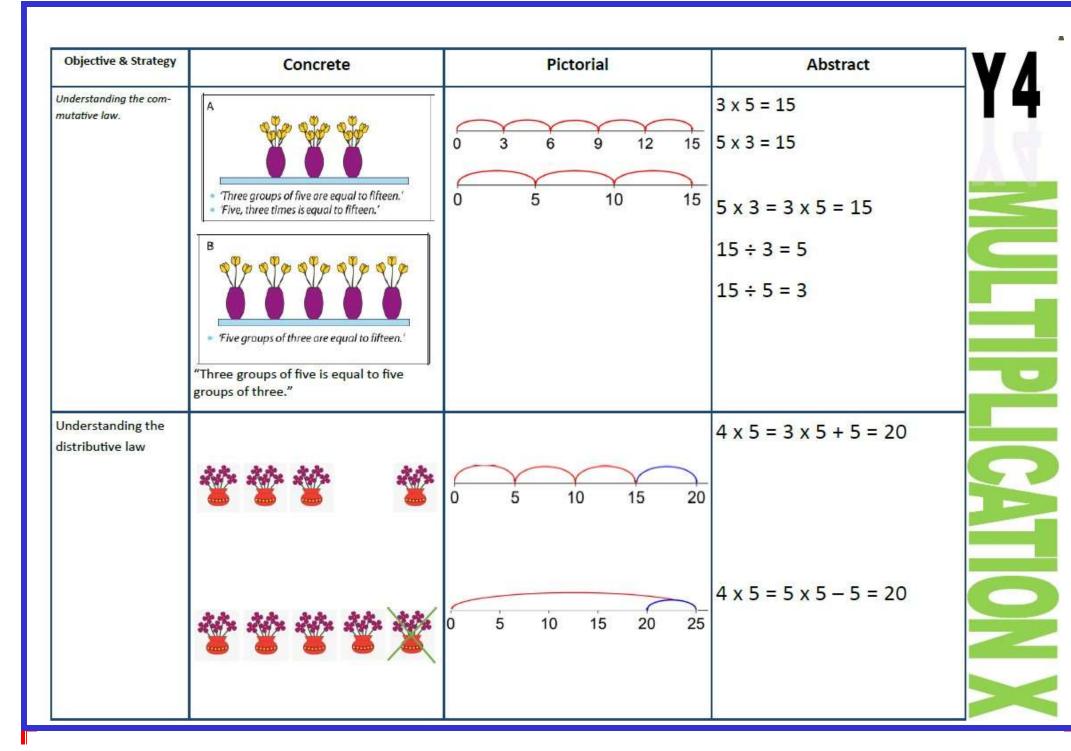
$$3 \times 5 = 15$$

Objective & Strategy	Concrete	Pictorial Pictorial	Abstract	Y3
Understand the 4 times table	We can double our 2 times table to get the 4 times table 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	$12 \times 2 = 24$ $6 \times 2 = 24$ There are 20 wheels. $5 \times 4 = 20$ $4 \times 5 = 20$	
Understand the 8 times table	We can double our 4 times table to get the 8 times table 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	3 eights 24 4 4 4 4 4 4 4 4 8 8 8	6 x 4 = 24 3 x 8 = 24	

Divis	sibility rules in 'families' – 2, 4 and 8
2	A number is divisible by 2 if the ones digit is
	even.
4	If halving a number gives an even value, then
	the number is divisible by 4.
	and
	For numbers with more than two digits: if the
	final two digits are divisible by 4 then the
	number is divisible by 4.
8	If halving a number twice gives an even value,
	the number is divisible by 8.

Objective & Strategy	Concrete	Pictorial	Abstract
Multiplying 2-digit by 1 digit using par- titioning (distributive law)	Show the links with arrays to illustrate the PV partitioning 4 rows of 10 4 rows of 3 Move onto base ten to move towards a more compact method. 4 rows of 13 Move on to place value counters to show how we are finding groups of a number. We are multiplying by 4 so we need 4 rows	Children can represent their work with place value counters in a way that they understand. They can draw the counters using colours to show different amounts or just use the circles in the different columns to show their thinking as shown below.	$4 \times 10 = 40$ $4 \times 3 = 12$ $40 + 12 = 52$
2 digit x 1 digit using PV counters (no regrouping)	tens ones 10 10 1 1 1 10 10 1 1 1 10 10 1 1 1 10 10 1 1 1 Chn can see array in the ones and the tens. There is a visual link to repeated addition.	Children practice, drawing their representations. 23×3 100 000 000 000 000 000 000	2 3 x 3 6 9

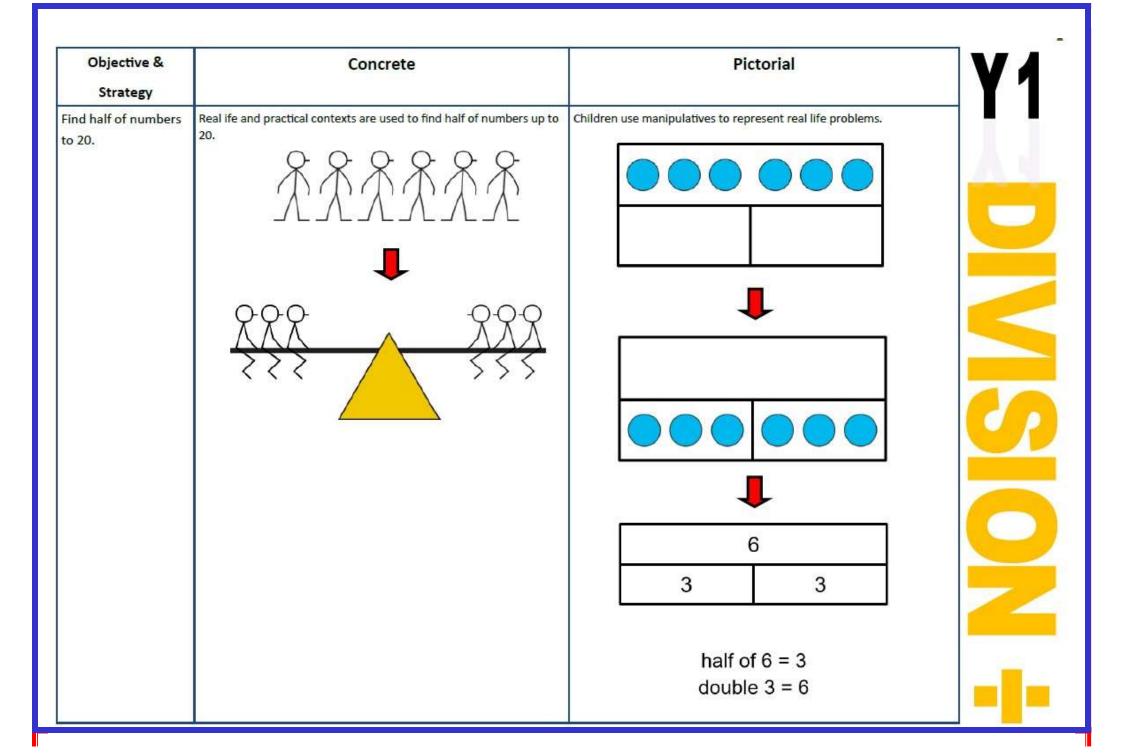
Objective & Strategy	Concrete	Pictorial	Abstract
Understand the 7	Children use representations which show groups of 7 including real life contexts.	Linear models show jumps of 7.	There are 14 players. 2 × 7 = 14 7 × 2 = 14



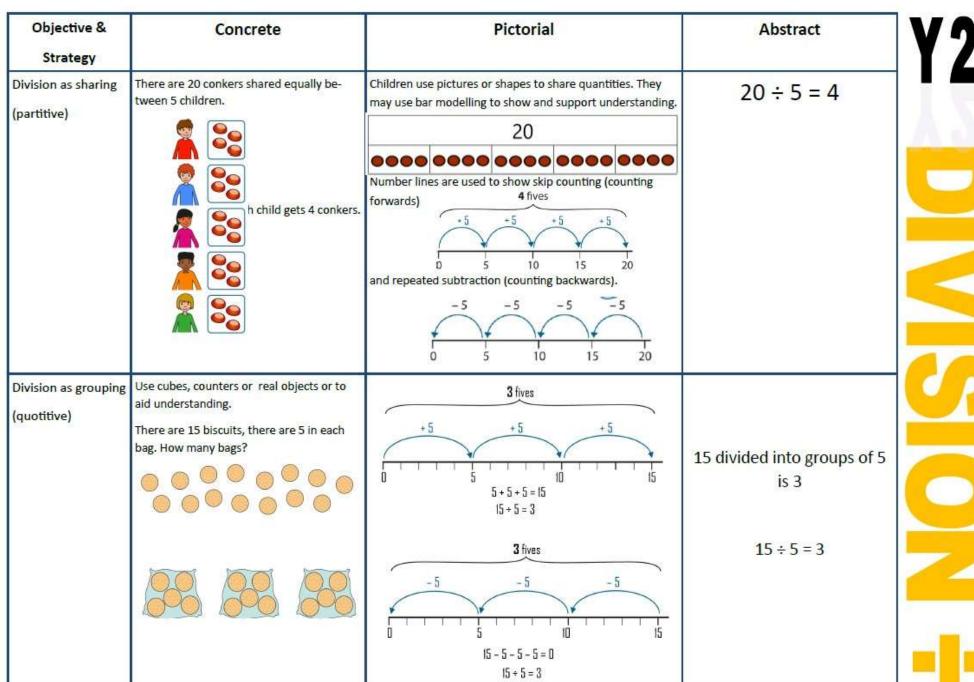
Objective & Strategy	Concrete			Pictorial		А	bstract	
Multiply 3 digit numbers by 1 digit. (no ex- change)	finding grouping by 3 so w 123 x3 = 369 hundreds 300	os of a number. ve need 3 rows 0000 0000 + 60	ones ①①① ①① ①① ①① ②② with the ones.		epresent their work wit by drawing place valu	200	231 x 3 693	3 x 1 ones is three ones 3 x 3 tens is nine tens 3 x 2 hundreds is six hundreds
Multiply 3 digit numbers by 1 digit. (with ex- change)	Regroup ten	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	ones ① ① ① ① ① ① ① ① ① ① ① ① ① ① new ten. ones ① ① ① ① ① we can eale 10 ones to ends a ones to 10 ① ① ① 10 ① ① ① ①	H 00 00 00 00 00 00 00 00 00 00 00 00 00	T 000000 000000 T 000000 000000		2 4 1 x 4 9 6 4	4 times 1 ones is 4 ones 4 times 4 tens is 16 tens. I put 6 tens down and carry ten tens which is now a hundred. 4 times 2 hundreds is 8 hundreds. I add the hundred I have carried to make 9 hundreds.

Objective & Strategy	Concrete	Pictorial	Abstract	Y
Multiply 3 and 4 digits x 1 digit.	Children may continue to be supported by place value counters at the stage of multiplication. This initially done where there is no regrouping. 3024 x 3 1000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Children may continue to draw their under- standing using place value grids.	3024 x 3 9072	
Multiply up to 4 digits by 2 digits	Manipulatives may still be used with the corresponding long multiplication modelled alongside. Begi with teen number x teen number.	10 100 80 3 30 24	1 8 18 x 3 on the first row x 1 3 (8 x 3 = 24, carrying the 2 for 20, then 1 x 3) 2 3 4 18 x 10 on the 2nd row. Show multiplying by 10 by putting zero in units first	
	Progress to any 2 –4 digit number x 2 digit.		100s 10s 1s 3 1 × 2 4 1 2 4 31 × 4 6 2 0 31 × 20 7 4 4	

Objective & Strategy	Concrete	Pictorial	Abstract
Next, we write the the answer (production of the answer) of the answer o		x 3 7 1 4	
Multiply up to 4 digit numbers by 2 digits.			3 1 2 × 2 8 2 4 9 6 6 2 4 0 8 7 3 6



Objective & Strategy	Concrete	Pictorial
Understand division as sharing into equal groups	Children solve real life problems using real objects.	Children use pictures or shapes to share quantities.
Use Gordon ITPs for modelling	There are eight sweets. Daisy and Will share these equally. How many do they get each?	4 4
	I have 10 cubes, can you share them equally in 2 groups?	8 shared between 2 is 4
	There are 2 equal groups. Each group has 5.	10 shared between 2 is 5



Objective & Strategy	Concrete	Pictorial	Abstract	Y 2
Understanding the Inverse	0000		3 x 4 = 12 12 ÷ 4 = 3	
			4 x 3 = 12 12 ÷ 3 = 4	
		8 2	2 x 4 = 8	
			$8 \div 2 = 4$ $8 \div 4 = 2$ $8 = 2 \times 4$ $8 = 4 \times 2$ $2 = 8 \div 4$ $4 = 8 \div 2$ Show all 8 related fact family sentences.	

Objective & Strategy	Concrete	Pictorial Pictorial	Abstract
Division with remainders. (partitive)	I divide 14 cakes between 3 plates. How are the cakes shared?	Draw dots and group them to divide an amount and clearly show a remainder.	Complete written divisions and show the remainder using r. 14 ÷ 3 = 4 r 2 dividend divisor quotient remainder
Division with remainders. (quotitive) 13 eggs are put into boxes. Each box holds 3 eggs. How are the eggs boxed?		Children may draw representations to show their understanding. Use bar models to show division with remainders.	13 ÷ 3 = 4 r 1
		13 3 3 3 3 1	

Divis	sibility rules in 'families' – 3, 6 and 9
3	For a number to be divisible by 3, the sum of the digits of the number must be divisible by 3.
6	For a number to be divisible by 6, the number must be divisible by both 2 and 3.
9	For a number to be divisible by 9, the sum of the digits of the number must be divisible by 9.

Divisibility rules in 'families' - 5 and 10				
5	A number is divisible by 5 if the ones digit is			
	5 or 0.			
10	A number is divisible by 10 if the ones digit is 0.			

Concrete	Pictorial			Abstract					
Bracelets are made using 4 beads. There are 23 beads. How many bracelets can	Bar model representations may be used.				23 ÷ 4 = 5 r 3				
be made? How many beads left over?	23								
•	4	4		4	4		4	3	
6000 6000 6000 6000									
4 scouts can fit in each tent. How many tents needed for 30 scouts?	2				3 0				30 ÷ 4 = 7 r 2
Aus Aus Aus	4	4	4	4	4	4	4	2	
4 4 4	7)								8 tents are needed.
4 4 4									Discuss with pupils the need to round up in this context.
	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 4 scouts can fit in each tent. How many tents needed for 30 scouts?	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 23 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 23 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 23 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 23 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Bracelets are made using 4 beads. There are 23 beads. How many bracelets can be made? How many beads left over? 23 4 4 4 4 4 4 3 4 scouts can fit in each tent. How many tents needed for 30 scouts? 30 4 4 4 4 4 4 4 2



Divis	ibility rules in numerical order			
2	A number is divisible by 2 if the ones digit is even.			
3	For a number to be divisible by 3, the sum of the			
	digits of the number must be divisible by 3.			
4	If halving a number gives an even value, then the			
	number is divisible by 4.			
	and			
	For numbers with more than two digits: if the final			
	two digits are divisible by 4 then the number is			
	divisible by 4.			
5	A number is divisible by 5 if the ones digit is			
	5 or 0.			
6	For a number to be divisible by 6, the number mu			
	be divisible by both 2 and 3.			
8	If halving a number twice gives an even value, the			
	number is divisible by 8.			
9	For a number to be divisible by 9, the sum of the			
	digits of the number must be divisible by 9.			
10	A number is divisible by 10 if the ones digit is 0.			

Objective & Strategy	Concrete	Pictorial	Abstract				
Divide decimals by a single digit, using x and ÷ by 10 or 100			Pupils use understanding of x and \div 10 to make connections. $6.3 \div 9 = \boxed{0.7}$ $10 \div 10$ $6.3 \div 9 = 7$				
Short division of decimals			Children build on work from year 4, now with decimals 0 · 4 · 1 6)2 · 24 · 6				



Division of 2 digits by 2 digits

Using x $\& \div$ by 10, 100 etc and relating this to a short division method.

Long Division—2 digits divided by 2 digits

Y6

H T O

30 does not go into 8.
So, combine the 8
tens with the 5 ones.

Subtract the 60 from

the 85 and this leaves

H T O

5

30 goes into 85 twice, which is 60.

30)8 5

25.

6 0

H T O

2

3 5

6 0

2 5

H T (

2 r 25

30)8 5

6 0

2 5

85 divided by 30 is 2 with a remainder of 25

$$\frac{3}{1}$$
 31)4 3 $\frac{3}{1}$ $\frac{1}{2}$

Long Division—3 digits divided by 2 digits

H 3 4

> 31 does not go into 4 (hundreds).

We combine the 4 hundreds with the tens to give 43 tens. 31 goes into 43 once which is 31, we record this underneath.

Subtract to find the remainder. 31 from 43 leaves 12.

We combine 12 with the next digit to give 124.

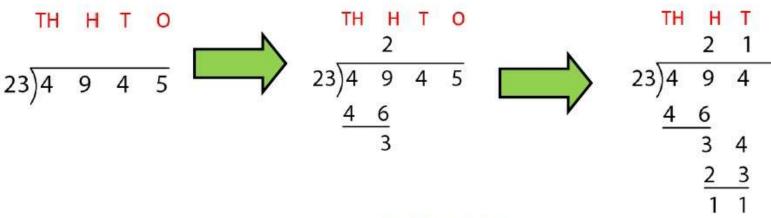
31 goes into 124 four times, which is 124.

$$31)4 3 4$$

We subtract to show there is no remainder

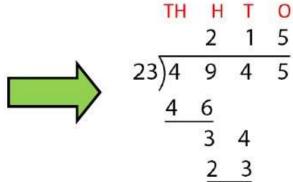


Long Division—progressing to 4 or more digits



23 goes into 49 twice which is 46. We subtract this from 49 to give a remainder of 3.

We combine the 3 left over with the next digit to give 34. 23 goes into 34 once with 11 remaining.



We combine the 11 with the next digit to make 115. 23 goes into 115 5 times with no remainder.

Long Division—procedural summary (remainder in any of the digits)

1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.
1 2)278	2)278 -20	18 2)278 -21 07
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.
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} 13\\ 2)278\\ \underline{-2}\\ 07\\ \underline{-6}\\ 1 \end{array} $ Multiply $3 \times 2 = 6$, write that 6 under the 7, and subtract to find the remainder of 1 ten.	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.
13 <mark>9</mark> 2)278 -2 07 -6	139 2)278 -2 07 -6 18 -18	2)278 -2 07 -6 18 -18
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.