

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.

Evidence repeatedly shows that mixed ability seating increases less confident pupils' perception of mathematical capability, which impacts positively upon outcomes. While not a school policy, it is recommended to avoid ability groups. This presents a challenge in ensuring the more confident mathematicians are being extended. An extension tasks to deepen understanding is the most simplistic way around this.

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.

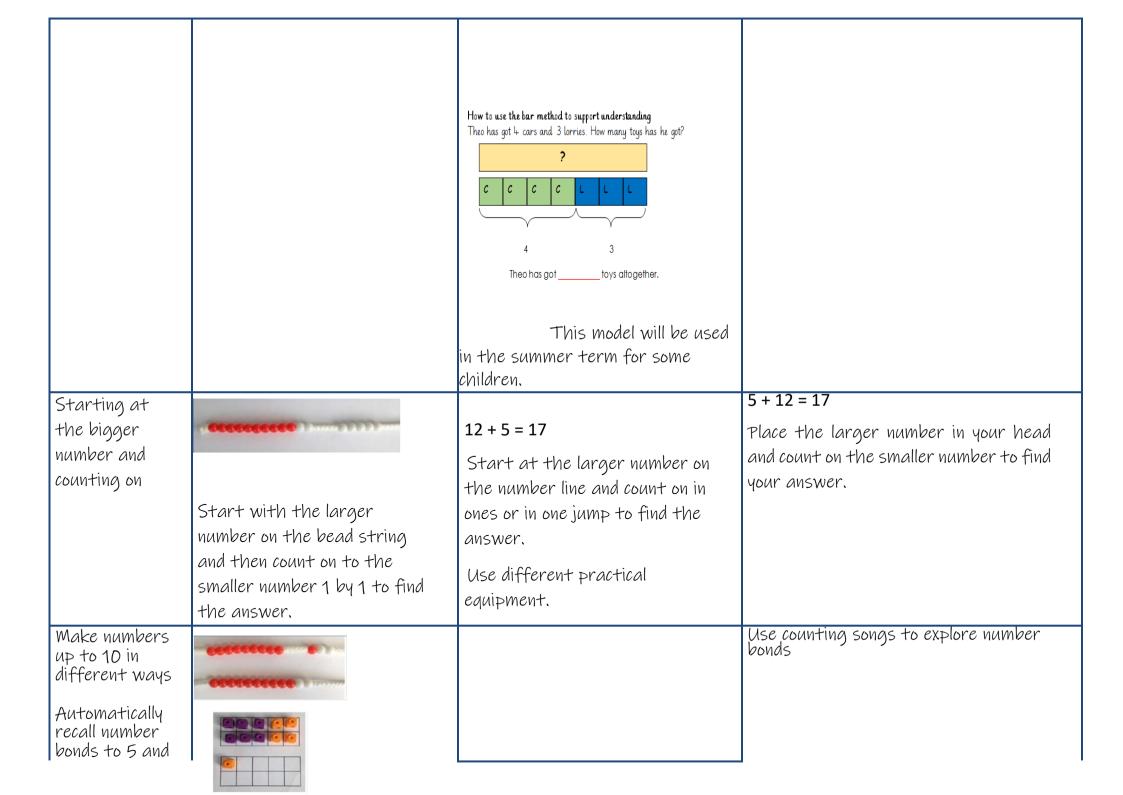
Used well, manipulatives can enable pupils to inquire themselves- becoming independent learners and thinkers. They can also provide a common language with which to communicate cognitive models for abstract ideas. Drury, H. (2015)

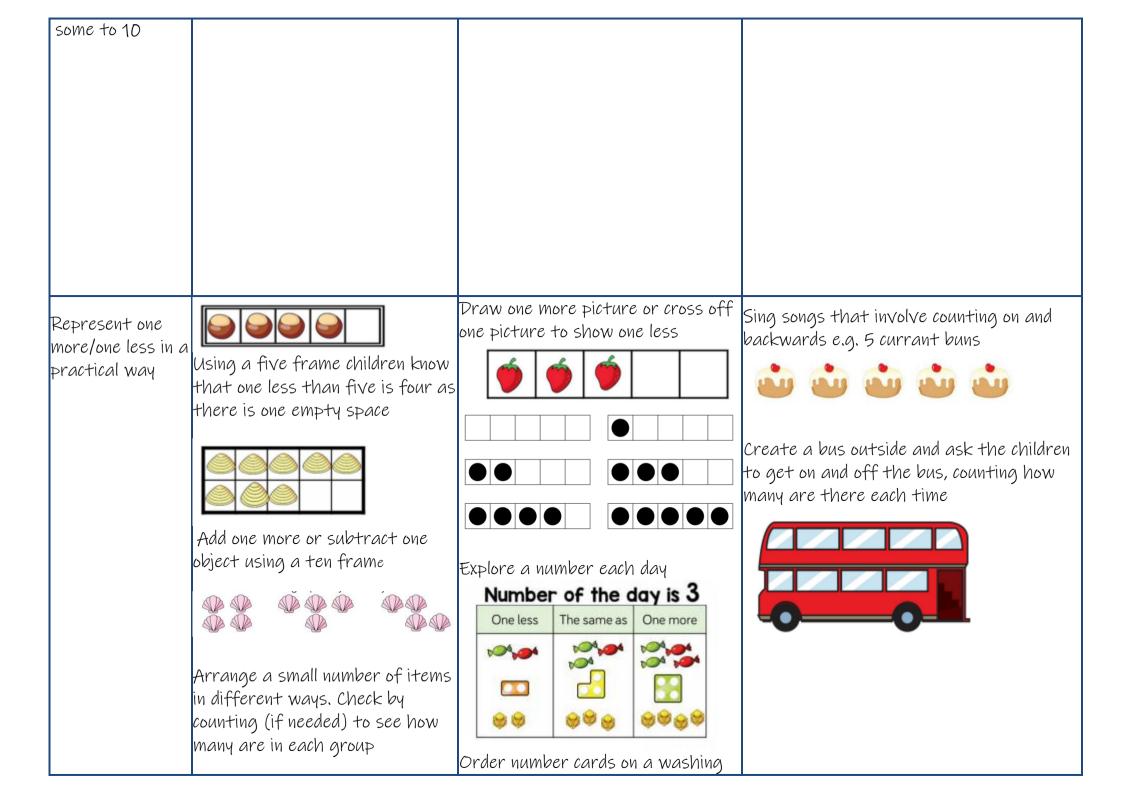
Children aged seven to ten years old work in primarily concrete ways and that the abstract notions of mathematics may only be accessible to them through embodiment in practical resources. Jean Piaget's (1951) Real things and structured images enables children to understand the abstract. The concrete and the images are a means for children to understand the symbolic so it's important to move between all modes to allow children to make connections. Morgan, D. (2016)

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

EYFS Addition

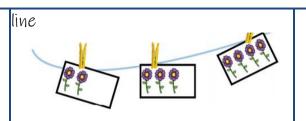
Objective / Strategy	Concrete	Pictorial	Abstract
Combining two parts to make a whole: part-whole model	Use part, part whole model. Use cubes to add two numbers together as a group or in a bar. Combining two parts to make a whole (use other resources too e.g. eggs, shells, teddy bears, cars).		4+3=7 Four is a part, 3 is a part and the whole is seven. 7=4+3 7=3+4 4+3=7 3+4=7







Use unifix cubes to show one more and one less in towers



YEAR 1 Addition

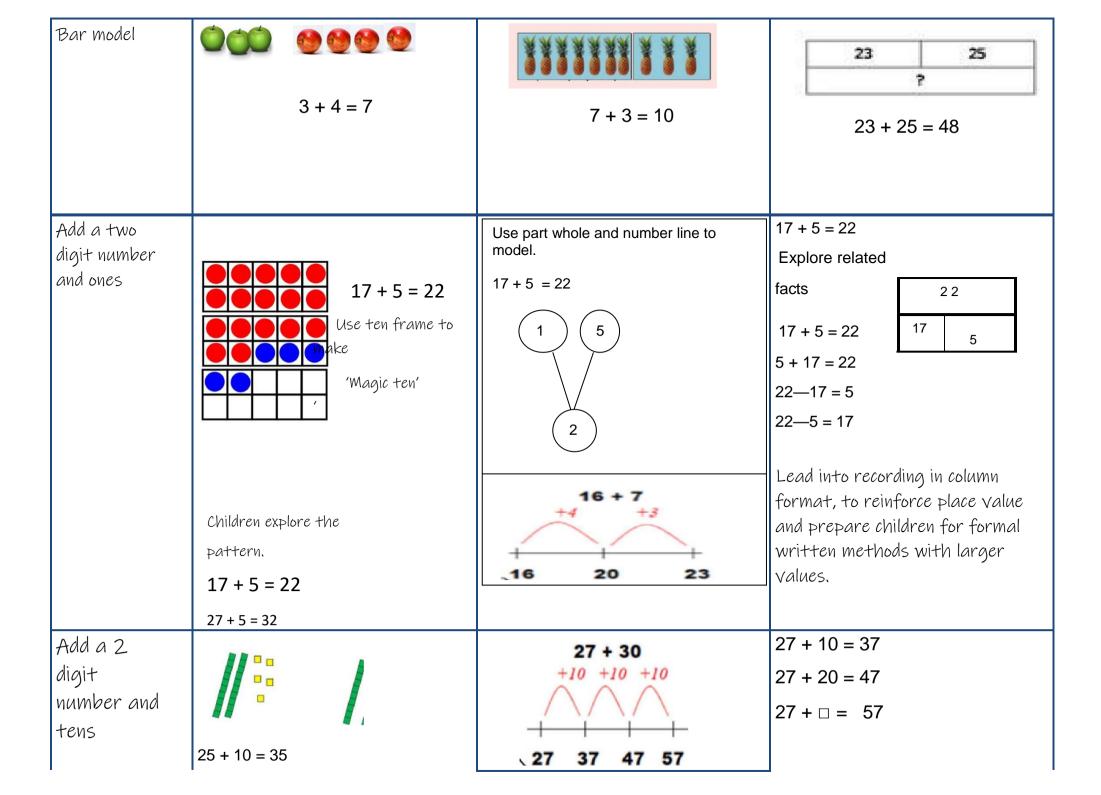
I LAN I Addition					
Objective / Strategy	Concrete	Pictorial	Abstract		
Combining two parts to make a whole: part-whole model	Use part, part whole model. Use cubes to add two numbers together as a group or in a bar.	Use pictures to add two numbers together as a group or in a bar. 8 1 years whole 2	8 = 5 + 3 $5 + 3 = 8$ Use the 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			5 + 12 = 17
the bigger number and counting on	Start with the larger number on the bead string and then count on to the smaller number 1 by 1 to find the answer.	12 + 5 = 17 Start at the larger number on the number line and count on in ones or in one jump to find the answer.	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.	Start with the bigger number and use the smaller number to make 10. Use ten frames.	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 + 3= 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	. 3.3.3.) eeuw) vaa		Include missing number questions: 8 = ? + 3

subtraction facts within 20	2 more than 5.	5 + 2 =	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 Model using dienes and bead strings	3 tens + 5 tens = tens	$20 + 30 = 50$ $70 = 50 + 20$ $40 + \Box = 60$
		Use representations for base ten.	
Use known number facts Part, part whole	Children explore ways of making numbers within 20	20	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.
Using known facts		Children draw representations of H,T and O ∴ + ∴ = ∴ + =	3 + 4 = 7 leads to 30 + 40 = 70 leads to 300 + 400 = 700



	Explore that the ones digit does not change		
Add two 2- digit numbers	Model using dienes, place value counters and numicon	Use number line and bridge ten using part whole if 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 numbers	Combine to make 10 first if possible, or bridge 10 then add third digit	+ + Regroup and draw representation. + = 15	4+7+6 = 10+7 = 17 Combine the two numbers that make/ bridge ten then add on the third.

YEAR 3 Addition

YEAR 3	Addition		
Objective /Strategy	Concrete	Pictorial	Abstract
Column Addition—no regrouping (friendly numbers) Add two or	T O Dienes or numicon Add together the ones first, then the tens.	Children move to drawing the counters using a tens and one frame. tens ones	223 +114
three 2 or 3digit numbers.	To go Calculations 21 + 42 = 21 + 42 Wove to using place value counters		Add the ones first, then the tens, then the hundreds.
Column addition with			20 + 5
regrouping.	Tens Units 39 15 5 4	3 4 +1 7 5 1	$ \begin{array}{r} 40 + 8 \\ 60 + 13 = 73 \end{array} $ $ \begin{array}{r} 536 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 547 + 85 \\ 647 + 85$

	Exchange ten ones for a ten. Model using numicon and place value counters.	Children can draw a representation of the grid to further support their understanding, carrying the ten underneath the line	numbers before formal column to show the exchange.
Estimate the answers to	46 + 27 = 73	Use number lines to illustrate estimation.	Building up known facts and using them to illustrate the
questions and use inverse operations to check answers	Estimating 98 + 17 = ? 100 + 20 = 120	90 90 100	inverse and to check answers: 98 + 18 = 116

YEARS 4 – 6 Addition **Objective /Strategy Abstract** Concrete **Pictorial** Years 4 - 6 Estimate and use AS per Year 3 inverse operations to check answers to a calculation Children continue to use dienes 44—add numbers 35 with up to 4 or place value counters to add, digits exchanging ten ones for a ten and ten tens for a hundred and ten hundreds for a thousand. 5 Hundreds Ones Continue from previous work ---to carry hundreds as well as 000 Draw representations using place tens. value grid. Relate to money and measures. 45—add numbers As year 4 72.8 with 2.37 + 81.79Ten i ones hundredths more than 4 digits. tenths +54.6 tenths hundred #5 tens 0145 127.4 00 000 11 Add decimals with 000000 00000 00000 0000 decimal places, including money. Introduce decimal place value counters and model exchange for addition.

Y6—add several	As Y5	As Y5	
numbers of			Insert zeros for place
increasing			holders.
complexity,			81050
including adding			81,059
money, measure			15,301
and decimals with			+ 20,551
different numbers			120,579
of decimal points.			1 12 2 1 1 1 1 1
'			23.361
			9.080
			59.770
			+ 1 · 3 00
			93.511
			2 1 2 7
	s		

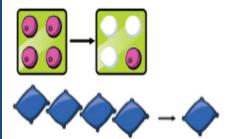
EYFS SUBTRACTION

/Strategy	Pictorial	Abstract
beanbags could be used). 4 - 3 = 1		Abstract 7—4 = 3 16—9 = 7 Use rhyme and song to demonstrate subtraction. E.g. 5 current buns, one is taken away, how many are left over?



Physically taking away and removing objects from a whole (ten frames, Numicon, cubes and other items such as beanbags could be used).

4 - 3 = 1



Counting back

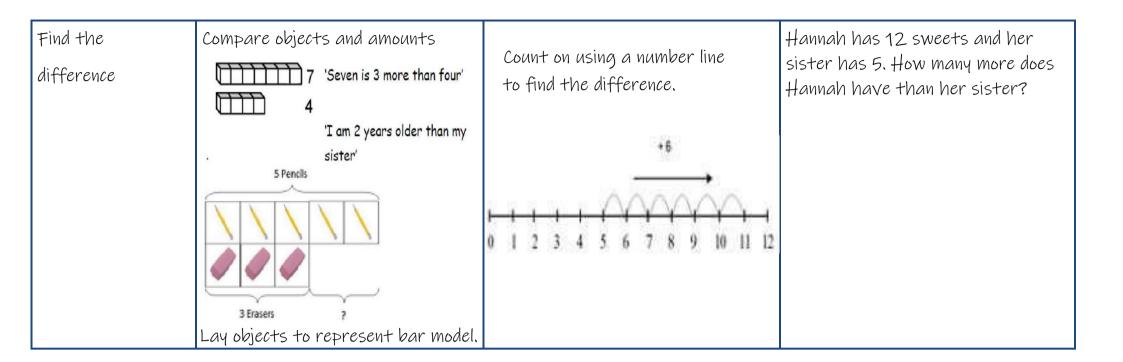
Move objects away from the group, counting backwards

Move the beads along the bead string as you count backwards.

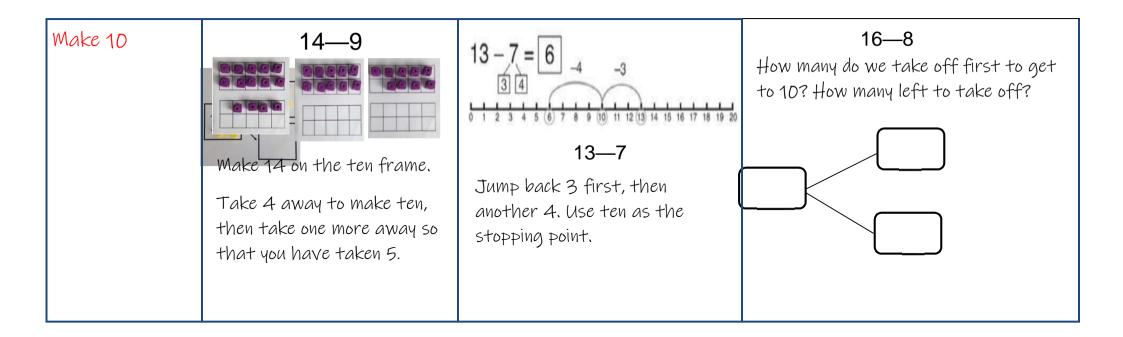
What number are you at?

Count back in ones using a number line.

	YEA	AR 1 SUBTRACTION	
Objective /Strategy	Concrete	Pictorial	Abstract
Taking away ones.	Use physical objects, counters, cubes etc to show how objects can be taken away. $4-2=2$ $6-4=2$	Cross out drawn objects to show what has been taken away.	7—4 = 3 16—9 = 7
Counting back	Move objects away from the group, counting backwards Move the beads along the bead string as you count backwards.	Count back in ones using a number line. $5 - 3 = 2$ $6 + 8 = 10$ $8 = 10$	Put 13 in your head, count back 4. What number are you at?



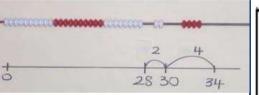
Objective/Strategy	Concret e	Pictorial	Abstract
Represent and use number bonds and related subtraction facts within 20	Link to addition. Use PPW model to model the inverse.		Move to using numbers within the part whole mode! 5 12
Include subtracting zero Part Whole model	If 10 is the whole and 6 is one of the parts, what s the other part? 10—6 = 4	Use pictorial representations to show the part.	Include missing number problems: 12 - ? = 5 7 = 12 - ?



Bar model Tucluding the inverse operations. 5-2=3 10=8+2 10=2+8 10-2=8 10-8=2

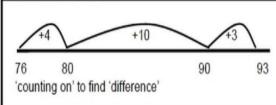
	YEAR 2 - SUBTRACTION				
Objective & Strategy	Concret e	Pictorial	Abstract		
Regroup a ten into ten ones		333 333	20—4 = 16		
	Use a PV chart to show how to change a ten into ten ones, use the term 'take and make'	20 - 4 =			
Partitioning to subtract without regrouping. 'Friendly numbers'	34—13 = 21 Use Dienes to show how to partition the number when subtracting without regrouping.	Children draw representations of Dienes and cross off. 1	43—21 = 22		
Make ten strategy					

Progression
should be crossing
one ten, crossing
more than one
ten, crossing the
hundreds.



34—28

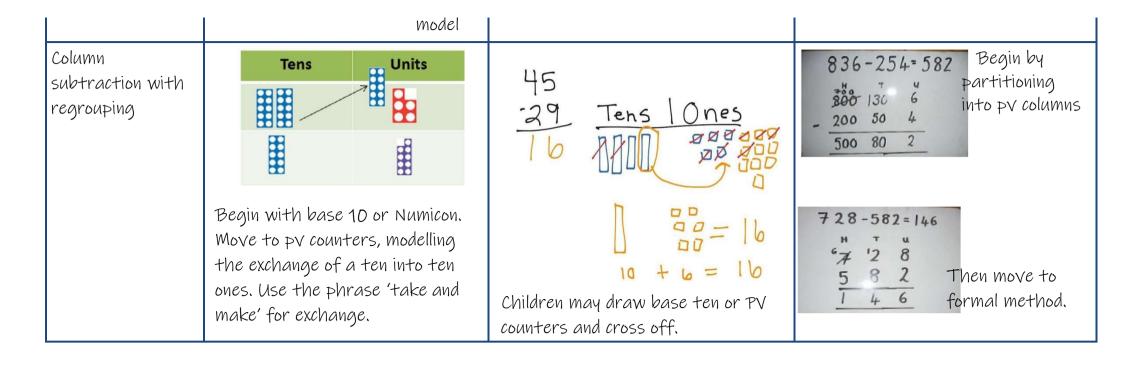
Use a bead bar or bead strings to model counting to next ten and the rest.



Use a number line to count on to next ten and then the rest.

YEAR 3			$T \cap V$
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	- 000		

	TEAR 3 CODITION				
Objective/ Strategy	Concrete	Pictorial	Abstract		
Subtract numbers mentally, including:	- 000000000000000000000000000000000000	86 87 88 89 90 92 93 94 95 96 97 98 99	Vary the position of the answer and question. Expose children to missing number questions		
three digit number + ones three digit number + tens three digit number +			and vary the missing part of the calculation. $678 = ? - 1$ $688 - 10 = ?$ $678 = ? - 100$		
Column subtraction without regrouping (friendly numbers)	47—32 Use base 10 or Numicon to	Draw representations to support understanding	$47 - 24 = 23$ $-\frac{40 + 7}{20 + 4}$ $-\frac{20 + 4}{20 + 3}$ Intermediate step may be 32 needed to lead to clear subtraction understanding 2		



YEARS 4 – 6 SUBTRACTION			
Objective /Strategy	Concrete	Pictorial	Abstract
Subtracting tens and ones Year A subtract with up to A digits. Introduce decimal subtraction 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 digits, 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	2 8 9 2 8 Use zeros for placeholder 7 7 6 9 0 7 7 6 9 0 7 7 6 9 0 7 7 7 6 9 0 7 7 7 6 9 0 7 7 7 7 6 9 0 7 7 7 7 6 9 0 7 7 7 7 6 9 0 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 6 9 0 7 7 7 7 7 7 6 9 0 7 7 7 7 7 7 6 9 0 7 7 7 7 7 7 6 9 0 7 7 7 7 7 7 6 9 0 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7

Up to 3 decimal places		
Year 6—Subtract As Year 4 with increasingly large and more complex numbers and decimal values (up to 3 decimal place).	Children to draw pv counters and show their exchange—see Y3	"X" X 10, 6 9 9 - 89, 9 4 9 - 60, 7 5 0

EYFS (Summer term) / YEAR 1 MULTIPLICATION

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

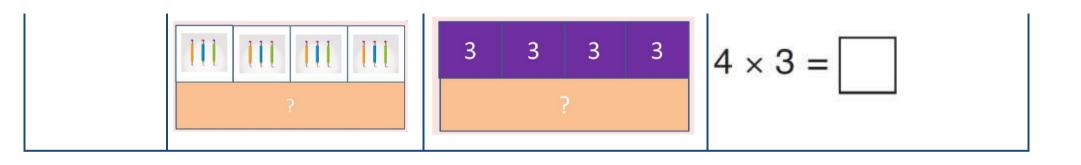
Objective / Strategy	Concrete	Pictorial	Abstract
Doubling	Use practical activities using manipultives including cubes and Numicon to demonstrate doubling + = = = = = = = = = = = = = = = = = =	Draw pictures to show how to double numbers Double 4 is 8	Partition a number and then double each part before recombining it back fogether. 10 6 \mathbb{I}_{x2} \mathbb{I}_{x2} 20 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.	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 (EYFS - numbers up to 20)	□ × □ = 8 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 problems 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.
Understandi ng arrays (Year 1 only)	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 understanding	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	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 its back together. 10 6 1 x2 1 x2 20 12
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. $5+5+5+5+5+5+5+5+5+5+5=40$	Number lines, counting sticks and bar models should be used to show representation of counting in multiples.	+ = 32 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

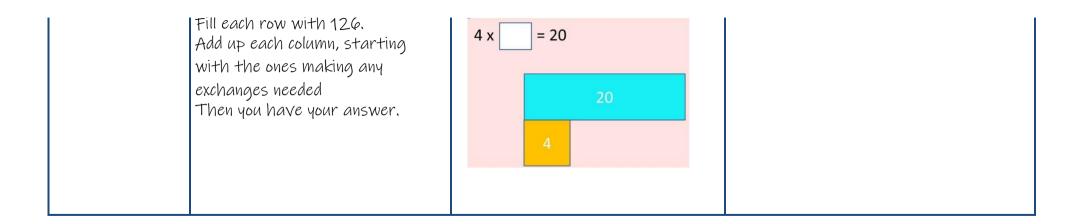


Objective / Strategy	Concrete	Pictorial	Abstract
Multiplication is commutative	Create arrays using counters and cubes and Numicon. Tupils should understand that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication does not affect the answer.	Use representations of arrays to show different calculations and explore commutativity.	Use an array to write multiplication sentences and reinforce repeated addition. 00000 00000 5+5+5=15 3+3+3+3+3=15 5 x 3 = 15 3 x 5 = 15
Using the Inverse			2 x 4 = 8
This should be			4 x 2 = 8
taught alongside			8 ÷ 2 = 4
division, so pupils			8 ÷ 4 = 2

YEAR 3 MULTIPLICATION

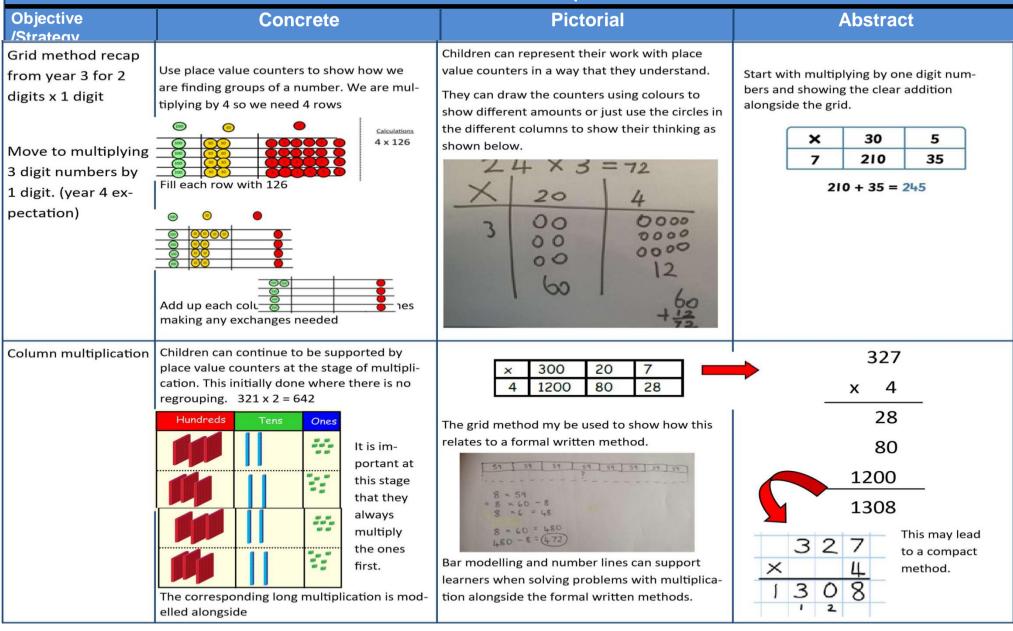
Children should be able to recall and use multiplication facts for the 3,4, and 8 times tables

Objective /Strategy	Concrete	Pictorial	Abstract
Grid method, progressing to the formal method Multiply 2 digit numbers by 1 digit numbers	Show the links with arrays to first introduce the grid method. ***Tows of 10 4 rows of 3 Move onto base ten to move towards a more compact method. ***Tows 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 ***Galculations 4 x 126	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. Bar model are used to explore missing numbers	Start with multiplying by one digit numbers and showing the clear addition alongside the grid.



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

YEARS 4 – 6 Multiplication

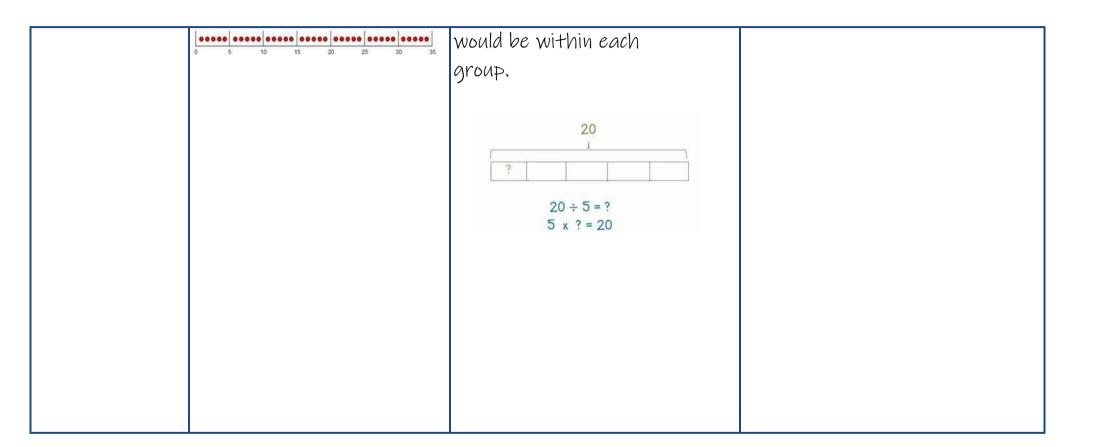


Objective /Strategy	Concrete	Picto rial	Abstract
	It is important at this stage that they always multiply the ones first. Children can continue to be supported by place value counters at the stage of multiplication. This initially done where there is	x 300 20 7 4 1200 80 28	327 x 4 28 80 120 1308 3 2 7 x 4 1 3 0 8
Column multiplication	no regrouping. 321 x 2 = 642 Manipulatives may still be used with the corresponding long multiplication modelled alongside.	Continue to use bar modelling to support problem solving	18 x 3 on the first row 18 x 3 on the first row (8 x 3 = 24, carrying the 2 for 20, then 1 x 3) 18 x 10 on the 2nd row. Show multiplying by 10 74 0 4 (1234 x by putting zero in units first 1 2 3 4 0 (1234 x 10) 19 7 4 4

Objective/Strateg y	Concrete	Pictorial	Abstract
Multiplying decimals up to 2 decimal places by a single digit.			Remind children that the single digit belongs in the ones column. Line up the decimal points in the question and the answer.
			3 · 1 9 × 8 2 5 · 5 2

		YEAR 1	
Objective /Strategy	Concrete	Pictorial	Abstract
Objective/ Strategy	Concrete	Pictorial	Abstract
Division as sharing (EYFS in Summer term taught in a practical way e.g. halving)		Children use pictures or shapes to share quantities. 8 shared between 2 is 4	12 shared between 3 is 4
	I have 10 cubes, can you share them equally in 2 groups?	Sharing: 12 shared between 3 is 4	

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. ***	12 ÷ 3 = 4
		12 ÷ 4 = 3	
Division as grouping	Divide quantities into equal groups. Use cubes, counters, objects or place value counters to aid understanding.	Use number lines for grouping $ \frac{1}{0.123456789101112} $ $ \frac{12 \div 3 = 4}{12} $	28 ÷ 7 = 4 Divide 28 into 7 groups. How many are in each group?
	10	Think of the bar as a whole. Split it into the number of groups you are dividing by and work out how many	



	YEAR 2
Concrete	Pictorial Abstract
cubes, counters, objects or Value counters to aid	Continue to use bar modelling to aid Solving division Problems. How many groups of 6 in 24? $24 \div 6 = 4$
rstanding. All of the proof of $6 = 4$	20 ? 20 ÷ 5 = ? 5 x ? = 20
$96 \div 3 = 32$	
	Draw an array and use lines to split Find the inverse of multiplication the array into groups to make and division sentences multiplication and division sentences then link number sentences.
division to multiplication by ting an array and thinking the number sentences can be created.	$7 \times 4 = 28$ $4 \times 7 = 28$ $28 \div 7 = 4$ $28 \div 4 = 7$ $28 = 7 \times 4$ $28 = 4 \times 7$
ting t th cav	an array and thinking ne number sentences

$7 = 28 \div 4$

YEAR 3 (Greater Depth Y2)

Objective/Strategy	Concrete	Pictorial	Abstract
Division with remainders.	14÷3= Divide objects between groups and see how much is left over	Jump forward in equal jumps on a number line then see how many more you need to jump to find a remainder. Draw dots and group them to divide an amount and clearly show a remainder. Use bar models to show division with remainders. 37 10 10 10 10 10 10 10 10 10 1	Complete written divisions and show the remainder using r. 29 ÷ 8 = 3 REMAINDER 5 ↑ ↑ ↑ ↑ dividend divisor quotient remainder

ı	ı	1
	remainder: 5s in 40?" 5+5+5+5+5+5+5 = 8 fi 0 5 10 15 20 25 30 35 40 mainder:	
	6+6+6+6+6+6+2 = 6 sixes with 0 6 12 18 24 30 36 38 rs, when it becomes inefficient to count in single muorded using known facts.	

		Year 4-6	
Objective/Strategy	Concrete	Pictorial	Abstract
Divide at least 3 digit numbers by 1 digit.	96 ÷ 3	Students can continue to use drawn diagrams with dots or circles to help them divide numbers into equal groups.	Begin with divisions that divide equally with no remainder. 2 1 8 3 4 8 7 2
Short Division	Use place value counters to divide using the bus stop method alongside 42 ÷ 3		Move onto divisions with a remainder. 8 6 r 2 5 4 3 2
	Start with the biggest place value, we are sharing 40 into three groups. We can put 1 ten in each group and we have 1 ten left over.	Encourage them to move towards counting in multiples to divide more efficiently.	Finally move into decimal places to divide the total accurately. 1 4 . 6 16 21 3 5 5 1 1 . 0
	We exchange this ten for ten ones and then share the ones equally among the groups. The proof of the ones and then share the ones equally among the groups. We look how much in 1 group so the		0 6 6 3 r 5 8) 5 5 3 50 9

	answer is 14.	
	Tens	
	3	2
	3 0 0	
	0 0	
	'	

Long Division

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 $(3,200 \div 8 = 400)$
- 8 goes into 0 zero times (tens).
- 8 goes into 7 zero times, and leaves a remainder of 7.

Long Division

Step 1 continued...

When dividing the ones, 4 goes into 7 one time. Multiply $1 \times 4 = 4$, write that four under the 7, and subract. This finds us the remainder of 3.

Check: $4 \times 61 + 3 = 247$

When dividing the ones, 4 goes into 9 two times. Multiply $2 \times 4 = 8$, write that eight under the 9, and subract. This finds us the remainder of 1.

Check: $4 \times 402 + 1 = 1,609$

Long Division

Step 2—a remainder in the tens

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

Step 2—a remainder in any of the place values

1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.
1 2)278	h t o 1 2)278 -2 0	18 2)2 <mark>7</mark> 8 -2↓ 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.
1 3 2)278 -2 07	h t o 13 2)278 -2 07 -6 1	13 2)278 -2 07 -6 18
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 -2 07 -6	139 2)278 -2 07 -6 18 -18	139 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.