

# 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 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.

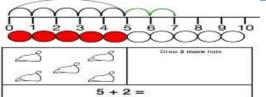
# YEAR 1 Addition

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 1 3 part whole 2 2 8 3 8 1	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	Start with the larger number on the bead string and then count on to the smaller number 1 by 1 to find the answer.	10 11 12 13 14 15 16 17 18 19 20 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.	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.	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  11 4  11	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.



Include missing number questions:

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**

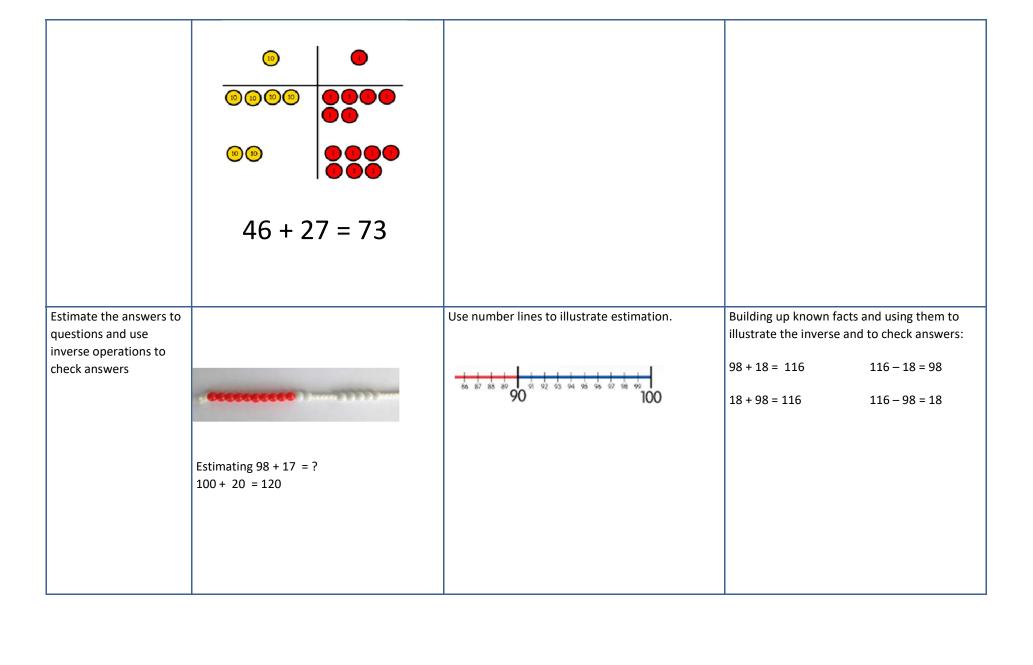
Objective /Strategy	Concrete	Pictorial	Abstract
Adding multiples of	50= 30 = 20		20 + 30 = 50
ten			70 = 50 + 20
		3 tens + 5 tens = tens 30 + 50 =	40 + □ = 60
	Model using dienes and bead strings	Use representations for base ten.	
Use known number facts  Part, part whole	Children explore ways of making 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		** + ** = *** ***	3 + 4 = 7 leads to
		+      =	30 + 40 = 70
			leads to 300 + 400 = 700
		Children draw representations of H,T and O	300 + 400 - 700

Bar model			
		33333333333	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  Children explore the pattern.  17 + 5 = 22 27 + 5 = 32	Use part part whole and number line to model.	Explore related facts  17 + 5 = 22  5 + 17 = 22  22-17 = 5  22-5 = 17   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 + 10 = 37 27 + 20 = 47 27 + $\square$ = 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 72  Use number line and bridge ten using part whole if necessary.	25 + 47 20 + 5

			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

Objective /Strategy	Concrete	Pictorial	Abstract
Column Addition—no regrouping (friendly numbers)	T O Dienes or numicon	Children move to drawing the counters using a tens and one frame.	2 2 3
Add two or three 2 or 3digit numbers.	Add together the ones first, then the tens.  Tens Units 45 34 HH HH	tens ones	+ 1 1 4  3 3 7
	7 9		Add the ones first, then the tens, then the hundreds.
Column Addition with regrouping.	Tens Units  39  15  Exchange ten ones for a ten. Model using numicon and place value counters.	3 4 +1 7 5 1 Children can draw a representation of the	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
		grid to further support their understanding, carrying the ten <u>underneath</u> the line	1 1



#### YEARS 4 – 6 Addition **Objective /Strategy** Concrete **Pictorial Abstract Years 4 – 6** Estimate and use inverse AS per Year 3 operations to check answers to a calculation Y4—add numbers with Children continue to use dienes or place up to 4 digits 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 00000 0 0 0 5 Continue from previous work to carry .... hundreds as well as tens. Draw representations using place value grid. Relate to money and measures. Y5—add numbers with As year 4 72.8 2.37 + 81.79more than 4 digits. +54.6 Tens hundredths ones tenths 0145 tenths hundredths tens 127.4 00000 000 00 1 1 Add decimals with 2 000000 00000 00000 000 0000 00 decimal places, including money. Introduce decimal place value counters 6 and model exchange for addition. Y6—add several As Y5 As Y5 numbers of increasing Insert zeros for place holders. complexity, including adding money, measure 23.361 9.080 and decimals with 8 1,05 9 3,66 8 different numbers of 15,301 decimal points.

	YEAR 1 SUBTRACTION					
Objective /St	rategy	Concrete		Pictorial		Abstract
Taking away ones.	1 1	ects, counters, cubes etc fects can be taken away. $6-4=2$	been taker	drawn objects to show what has a way. $3 = 12$		-4 = 3 -9 = 7
Counting back	Move objects a backwards.	Move the beads along the bead string as you count backwards.	Count back	5 - 3 = 2 $3 = 4 = 5$ So in ones using a number line.	1	l3 in your head, count back 4. What ber are you at?
Find the Difference	Compare object  5 Pen  3 Erasers  Lay objects to re	7 'Seven is 3 more than four' 4 'I am 2 years older than my sister'	Count o differen	n using a number line to find the ce.   +6  3 4 5 6 7 8 9 10 11 12		nah has12 sweets and her sister has 5. many more does Hannah have than her r.?

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.	Include missing number problems: 12 - ? = 5 7 = 12 - ?
Make 10	14—9  Make 14 on the ten frame. Take 4 away to make ten, then take one more away so that you have taken 5.	13 — 7 = 6  13 — 4  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. 5-2=3



8

2

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.  43—21 = 22	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.	76 80 90 93 'counting on' to find 'difference'  Use a number line to count on to next ten and then the rest.	93—76 = 17		

#### YEAR 3 - SUBTRACTION

YEAR 3 - SUBTRACTION				
Objective/ Strategy	Concrete	Pictorial	Abstract	
Subtract numbers mentally, including: three digit number + ones three digit number +	· <del>COCCCCCCC</del> ) ) keesseen	86 87 88 89 90 91 92 93 94 95 96 97 98 99 100	Vary the position of the answer and question.  Expose children to missing number questions and vary the missing part of the calculation.  678 = ? - 1	
three digit number + three digit number + hundreds			688 – 10 = ? 678 = ? – 100	
Column subtraction without regrouping (friendly numbers)		Calculations  54  -22  32	47-24= <sup>23</sup> - <u>20+7</u> -20+3	
	47—32 Use base 10 or Numicon to model	Draw representations to support understanding	Intermediate step may be needed to lead to clear subtraction understanding.	
Column subtraction with regrouping	Tens Units	45 -29 Tens   Ones	836-254=582 Begin by partitioning into pv columns  - 200 50 4  500 80 2	
	Begin with base 10 or Numicon. Move to pv counters, modelling the exchange of a ten into ten ones. Use the phrase 'take and make' for exchange.	Children may draw base ten or PV counters and cross off.	$728-582=146$ Then move to formal method. $\frac{7}{2}$ $\frac{1}{2}$ $\frac{8}{6}$ $\frac{5}{1}$ $\frac{8}{4}$ $\frac{2}{1}$	

	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	28,928  Use zeros for placeholder s.
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	" " " " " " " " " 9 4 9 6 0, 7 5 0 " " " " " " 9 kg 9 kg 9 6 9 · 3 3 9 kg

#### YEAR 1 MULTIPLICATION

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

Objective / Strategy	Concrete	Pictorial	Abstract
Doubling	Use practical activities using manipultives including cubes and Numicon to demonstrate doubling  + = = = = = = = = = = = = = = = = = =	Double 4 is 8	Partition a number and then double each part before recombining it back together. $ \begin{array}{cccccccccccccccccccccccccccccccccc$
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	x   = 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 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.  2+2+2+2=10
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  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.	Draw pictures and representations to show how to double numbers	Partition a number and then double each part before recombining it back together.
	40 + 12 = 52		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
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
	?	3 3 3 3	4 × 3 =

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

#### YEAR 3 MULTIPLICATION

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

progressing to the formal method  Multiply 2 digit numbers by 1 digit numbers  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  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  Fill each row with 126. Add up each column, starting with the ones	Objective /Strategy	Concrete	Pictorial	Abstract
Then you have your answer.	Grid method, progressing to the formal method  Multiply 2 digit numbers by 1 digit	Show the links with arrays to first introduce the grid method.  ### 100	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  4 x = 20	Start with multiplying by one digit numbers and showing the clear addition alongside the grid. $ \begin{array}{c cccc}                                 $

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

#### YEARS 4 – 6 Multiplication **Objective / Strategy Pictorial** Concrete **Abstract** Children can represent their work with place Grid method recap Use place value counters to show how we value counters in a way that they understand. Start with multiplying by one digit numfrom year 3 for 2 are finding groups of a number. We are mulbers and showing the clear addition They can draw the counters using colours to digits x 1 digit tiplying by 4 so we need 4 rows alongside the grid. show different amounts or just use the circles in the different columns to show their thinking as Calculations × 30 5 4 x 126 shown below. Move to multiplying 7 210 35 X 3 = 723 digit numbers by Fill each row with 126 210 + 35 = 2451 digit. (year 4 ex-20 pectation) 0000 00 0000 0000 Add up each colu making any exchanges needed Children can continue to be supported by Column multiplication 327 place value counters at the stage of multipli-300 20 cation. This initially done where there is no 1200 80 28 X regrouping. $321 \times 2 = 642$ 28 Hundreds Ones The grid method my be used to show how this relates to a formal written method. 80 It is important at 1200 this stage that they = 8 × 60 - 8 1308 always multiply This may lead 327 the ones to a compact Bar modelling and number lines can support first. method. learners when solving problems with multiplica-The corresponding long multiplication is modtion alongside the formal written methods. elled alongside

Objective /Strategy	Concrete	Pictorial	Abstract
Column Multiplication for 3 and 4 digits x 1 digit.	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 no regrouping. 321 x 2 = 642	x 300 20 7 4 1200 80 28	327 x 4  28 80 1200 1308  3 2 7  x 4  1 3 0 8
Column multiplication	Manipulatives may still be used with the corresponding long multiplication modelled alongside.	10 8 80 3 30 24  Continue to use bar modelling to support problem solving	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 by putting  7 4 0 4 (1234 x 6) zero in  1 2 3 4 0 (1234 x 10) units first

Objective/Strategy	Concrete	Pictorial	Abstract					
Multiplying decimals up to 2 decimal places by a single digit.			Remind ch in the unit points in th	s colur	nn. Li	ne up	the decin	mal
				3	•	١	9	
			×	8				
			2	5	•	5	2	

YEAR 1						
Objective /Strategy	Concrete	Pictorial	Abstract			

Objective/ Strategy	Concrete	Pictorial	Abstract
Division as sharing  Use Gordon ITPs for modelling		Children use pictures or shapes to share quantities.  8 shared between 2 is 4  Sharing:	12 shared between 3 is 4
	I have 10 cubes, can you share them equally in 2 groups?	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. $8 \div 2 = 4$ Children use bar modelling to show and support understanding. $12 \div 4 = 3$	12 ÷ 3 = 4
Division as grouping	Divide quantities into equal groups.  Use cubes, counters, objects or place value counters to aid understanding.	Use number lines for grouping  12 3 4 5 6 7 8 9 10 11 12  12 ÷ 3 = 4  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.	28 ÷ 7 = 4  Divide 28 into 7 groups. How many are in each group?
		20 ÷ 5 = ? 5 x ? = 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	Continue to use bar modelling to aid solving division problems. $ \begin{array}{c} 20 \\ ? \\ 20 \div 5 = ? \\ 5 \times ? = 20 \end{array} $	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 $15 \div 3 = 5$ $5 \times 3 = 15$ $15 \div 5 = 3$ $3 \times 5 = 15$	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		

#### YEAR 3 (Greater Depth Y2)

#### Year 4-6

Objective/Strategy		Concret	e	Pictorial	Abstract
Objective/Strategy  Divide at least 3 digit numbers by 1 digit.  Short Division	Use place verbus stop med 42 ÷ 3= Start with the sharing 40 is	Tens  3	Units  2  Calculations 42 ÷ 3  divide using the	Students can continue to use drawn diagrams with dots or circles to help them divide numbers into equal groups.  Encourage them to move towards counting in multiples to divide more efficiently.	Begin with divisions that divide equally with no remainder. $\begin{array}{c ccccccccccccccccccccccccccccccccccc$
		ge this ten for ter			0 6 6 3 r 5 8) 5 <sup>5</sup> 3 <sup>5</sup> 0 <sup>2</sup> 9
	10	ones equally amor			

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.

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

Step 2—a remainder in the tens

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

1. Divide.	2. Multiply & subtract.	3. Drop down the next digit.
h t o 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.
13 2)278 -2 07	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 18	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.

Step 2—a remainder in any of the place values