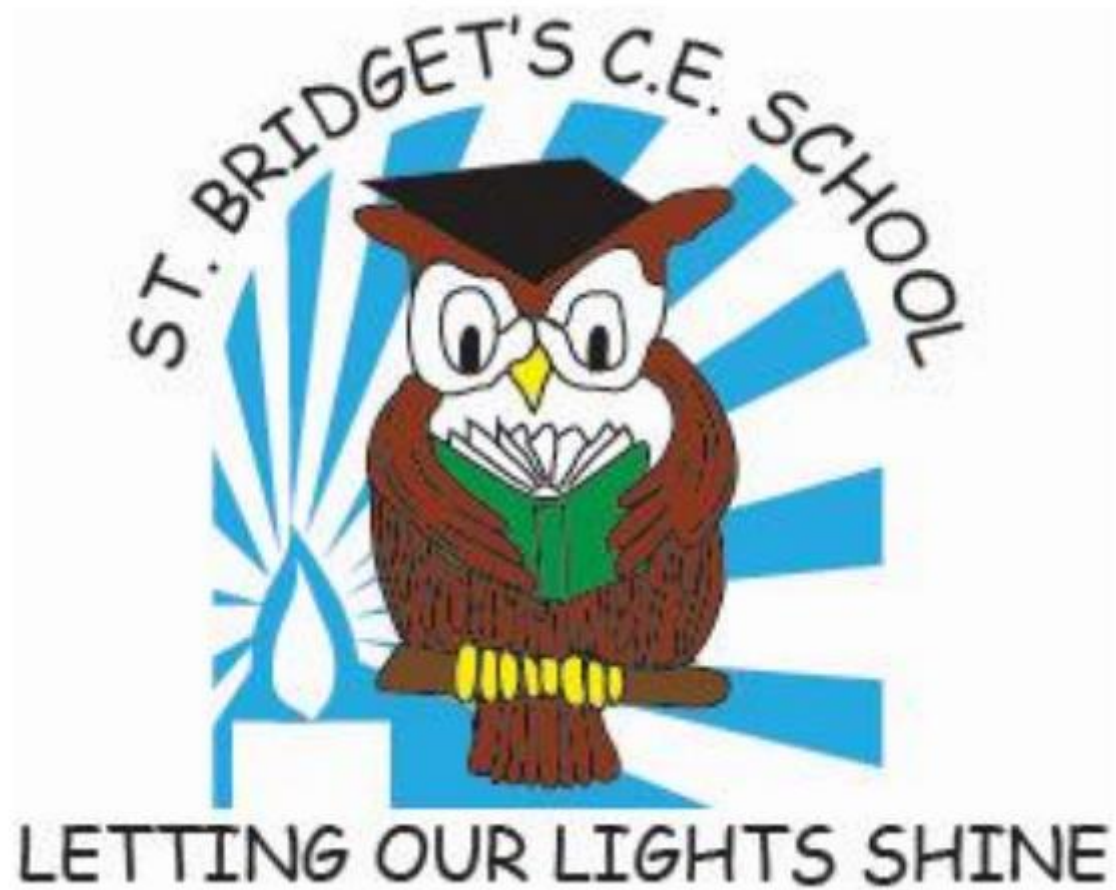
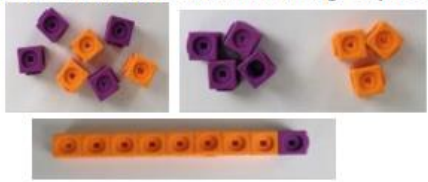
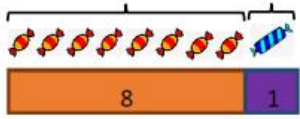
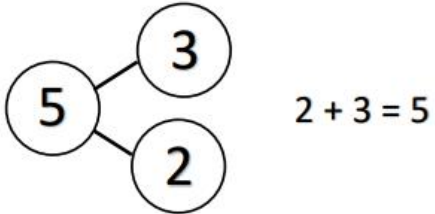
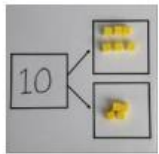
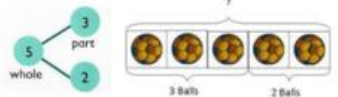
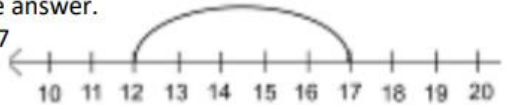
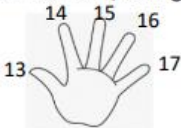
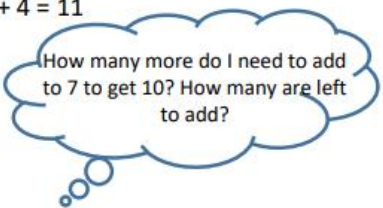
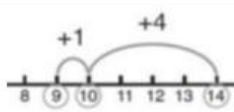
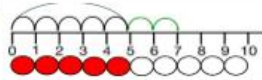
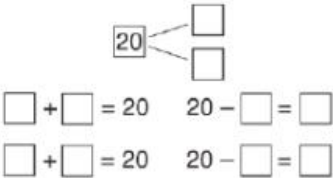
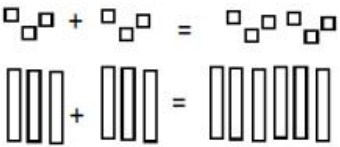
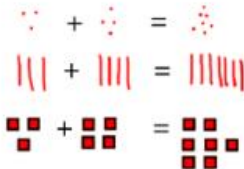
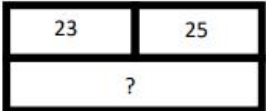
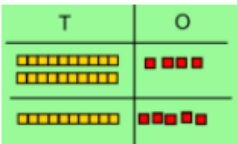
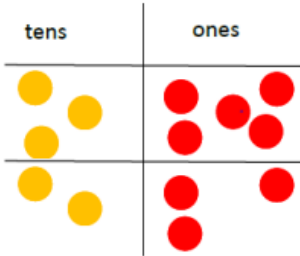
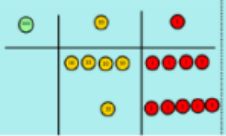
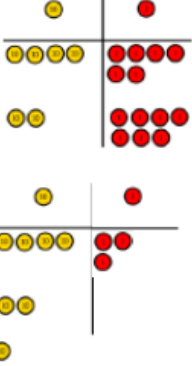
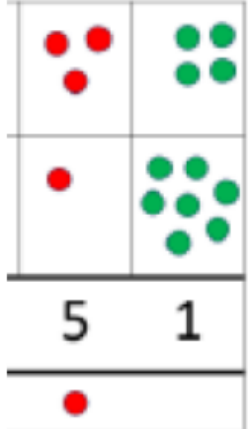


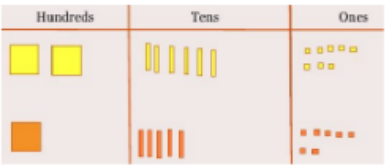
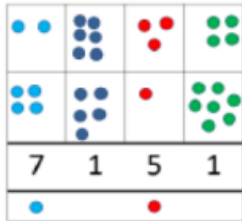
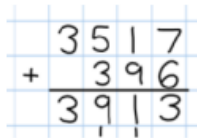
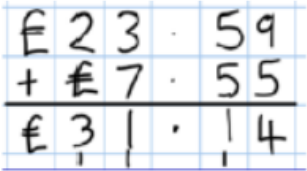
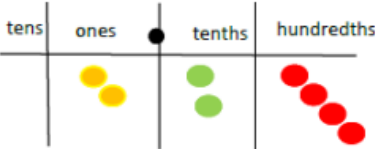
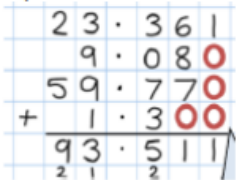


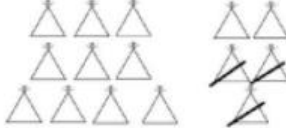
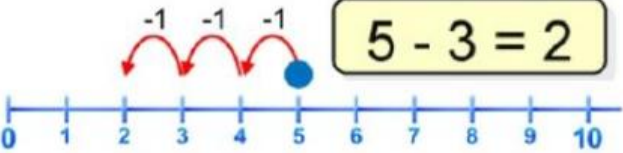
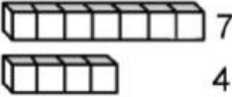
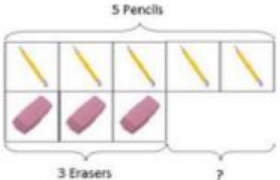
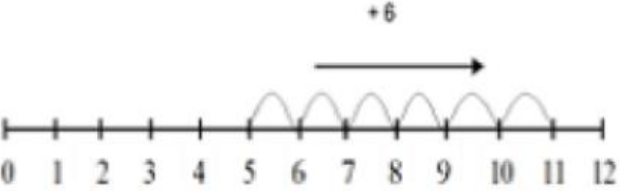
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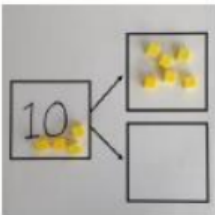
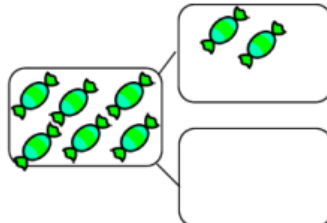
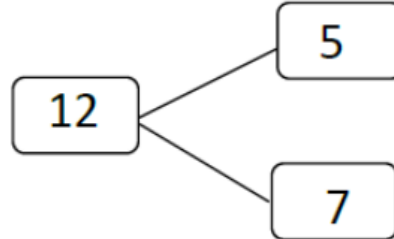
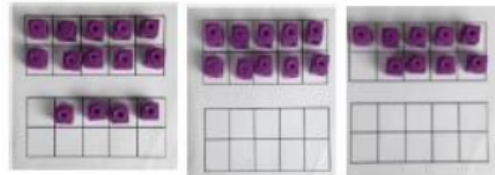
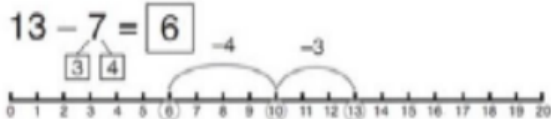
Year 1 Addition	Strategy	Concrete	Pictorial	Abstract
	Combining two parts to make a whole: part-whole model	Use cubes to add two numbers as a group or a bar. 	Use pictures to add two numbers together as a group or in a bar. 	Use the part-whole model to move onto abstract. 
		Use part-whole models. 	Use part-whole models to support. 	
	Starting at the larger number and accounting on	Start with the larger number on the bead string and then count on the smaller number 1 by 1 to find the answer. $12 + 5 = 17$ 	Start with the larger number on the number line and then count on the smaller number 1 by 1 or in one jump to find the answer. $12 + 5 = 17$ 	Place the larger number in your head and count on the smaller number, using fingers if necessary. $12 + 5 = 17$ 
	Regrouping to make 10	$9 + 3 =$  $10 + 2 = 12$	Regroup or partition using a diagram. $3 + 9 =$ 	$7 + 4 = 11$ 
		Use ten frames. Start with the larger number and use the smaller number to make 10. 	Regroup or partition using a number line. $9 + 5 = 14$ 	
	Represent and use number bonds and related subtraction facts within 20	2 more than 5 	Use number lines 	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.'
			Use pictures $5 + 2$ 	

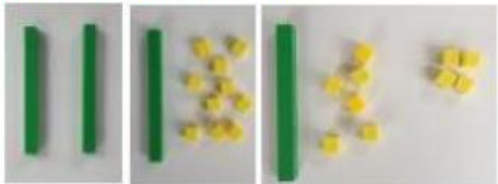
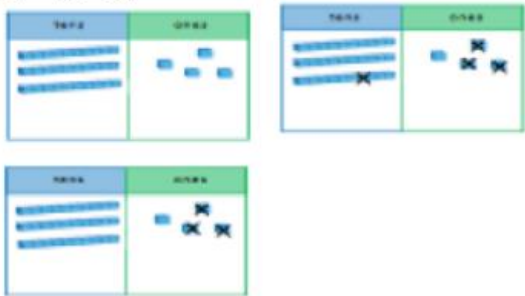
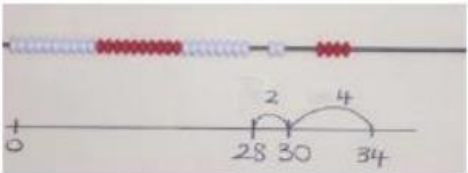
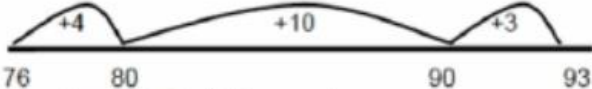
Year 2 Addition	Strategy	Concrete	Pictorial	Abstract
	Adding multiples of 10	$20 + 30 = 50$ Model using base 10 and bead strings 	$3 \text{ tens} + 5 \text{ tens} = 8 \text{ tens}$ $30 + 50 = 80$ 	$20 + 30 = 50$ $70 = 50 + 20$ $40 + \underline{\quad} = 60$
	Use known number facts Part-whole model	Children explore different ways of making numbers within 20 using cubes within part-whole models. $13 + 7 = 20$ 	Children explore different ways of making numbers within 20 using numbers within part-whole models. 	Children explore different ways of making numbers within 20 using mental strategies. $\square + 1 = 16$ $1 + \square = 16$ $16 - 1 = \square$ $16 - \square = 1$
	Use known facts Base 10	Children to explore related facts. $3 + 3 = 6$ $30 + 30 = 60$ 	Children to explore related facts by drawing base 10. $3 + 4 = 7$ $30 + 40 = 70$ $300 + 400 = 700$ 	Use known facts: $3 + 4 = 7$ So $30 + 40 = 70$ So $300 + 400 = 700$
	Bar model	$3 + 4 = 7$ – use real-life objects arranged in bar 	$7 + 3 = 10$ Use drawings arranged in a bar. 	$23 + 25 = 48$ 

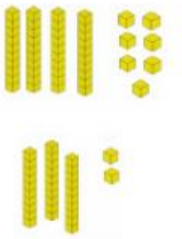
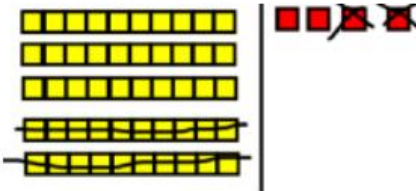
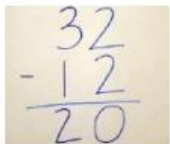
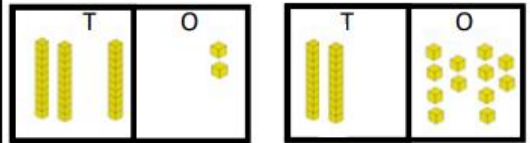
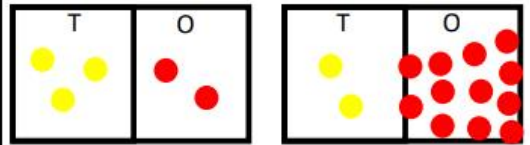
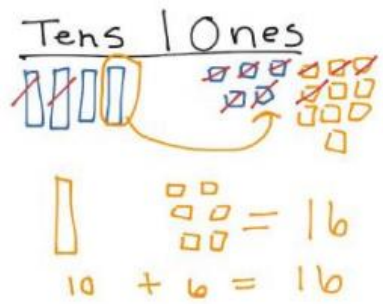
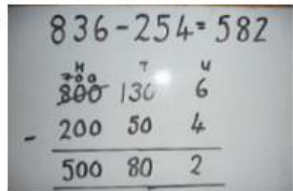
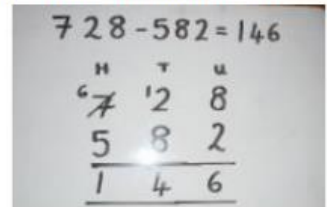
Year 3 Addition	Strategy	Concrete	Pictorial	Abstract
	Column addition – no regrouping	Use base 10 in columns $24 + 15 = 39$ 	Children to move onto drawing the counters using a tens and one frame. $35 + 23 = 58$ 	Add the ones, then the tens, then the hundreds. $\begin{array}{r} 223 \\ + 114 \\ \hline 337 \end{array}$
	Add two or three 2 or 3-digit numbers	Move onto using place value counters $44 + 15 = 59$ 		
	Column addition with regrouping	Use place value counters in a column. Exchange ten ones for a ten. $46 + 27$  $43 + 20 + 10 = 73$ 	Children to draw a Representation of the grid to further support their understanding, carrying the ten <u>underneath</u> the line. 	Start by partitioning the number before formal column method to show the exchange. $\begin{array}{r} 20 + 5 \\ 40 + 8 \\ 60 + 13 = 73 \end{array}$ Add the ones, exchanging for ten and carrying it <u>underneath</u> the line. $\begin{array}{r} 536 \\ + 85 \\ \hline 621 \\ 11 \end{array}$

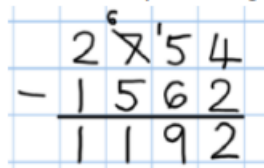
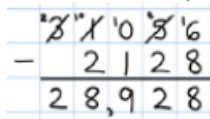
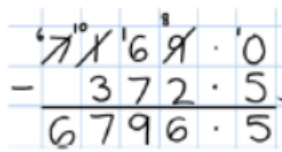
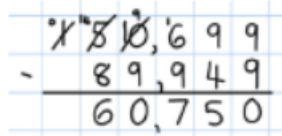
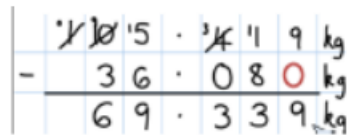
	Strategy	Concrete	Pictorial	Abstract
Year 4 Addition	Add numbers with up to 4 digits	Children continue to use base 10 or place value counters to add, exchanging ten ones for a ten etc. $268 + 157 = 425$ 	Draw representations using place value grid. Exchanged tens to be carried <u>underneath</u> the line. 	Continue from previous work, carrying hundreds as well as tens. 
Year 5 Addition	Add numbers with more than 4 digits	As Year 4	As Year 4	
	Add decimals with 2 decimal places, including money.	Introduce decimal place value counters 	As Year 4, but using decimal place. Emphasise how the decimal point must be lined up within the calculation.	
Year 6 Addition	Add several numbers of increasing complexity including money, measure and decimals with different numbers of decimal places.	As Y5	As Y5	Insert zeros for placeholders where necessary. 

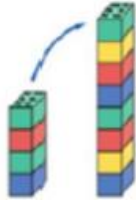
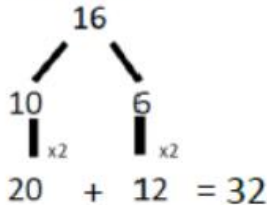
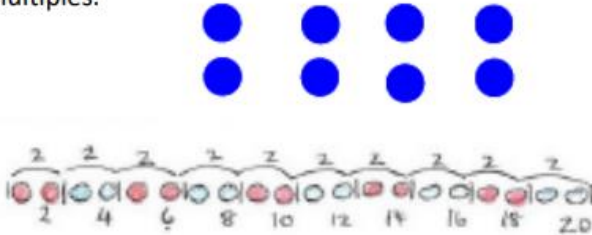
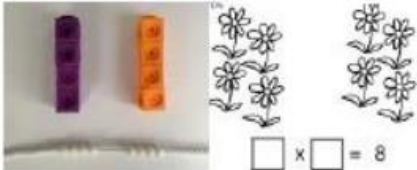
Year 1 Subtraction	Strategy	Concrete	Pictorial	Abstract
	Taking away ones	Use physical objects, counters, cubes etc to show how objects can be taken away. $4 - 2 = 2$ 	Cross out the objects to show what has been taken away  $15 - 3 = 12$	$7 - 4 = 3$ $16 - 9 = 7$
	Counting back	Move objects away from the group, counting backwards. $7, 6, 5$ $7 - 2 = 5$ Move the beads along the string as you count backwards. 	Count back in ones using a number line  $5 - 3 = 2$	Put 13 in your head, count back 4. What number are you at?
	Find the difference	Compare objects and amounts.  7 is 3 more than 4 4 I am 3 years older than my sister Lay objects to represent a bar model 	Count on using a number line to find the difference 	Hannah has 12 sweets and her sister has 5. How many more does Hannah have than her sister?

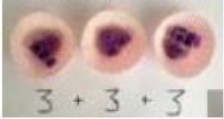
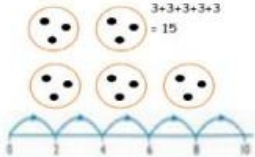
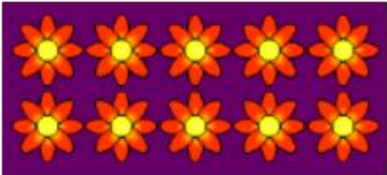
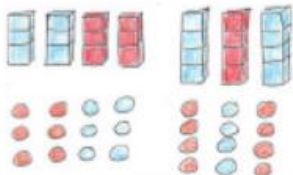
Year 1 Subtraction	Strategy	Concrete	Pictorial	Abstract
	Represent and use number bonds and related subtraction facts within 20. Part-whole model.	Link to addition. Use part-whole model to show the inverse. If 10 is the whole and 6 is one of the parts, what is the other part? $10 - 6 = 4$ 	Use pictures to represent the part-whole model $6 - 2 = 4$ 	Use numbers in part-whole model 
	Make 10	$14 - 5 = 9$ Make 14 on the 10 frame. Take 4 away to make ten, then take one more away so that you have taken 5. 	Count down 3 first to ten, then another 4 to 7. $13 - 7 = 6$ 	$16 - 8$ How many do we take off to get to 10? How many left to take off? Count on fingers if necessary 
	Bar model	Use objects in a line, separate  $5 - 3 = 2$	$10 - 2 = 8$ 	 $10 = 8 + 2$ $10 = 2 + 8$ $10 - 2 = 8$ $10 - 8 = 2$

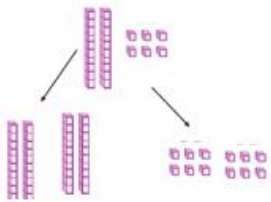
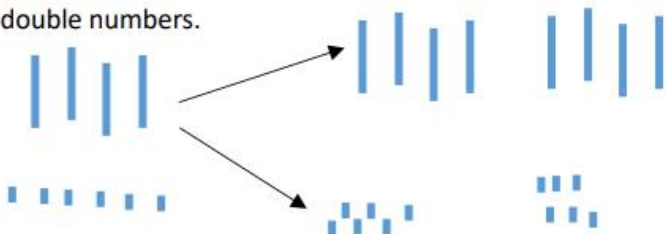
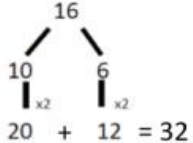
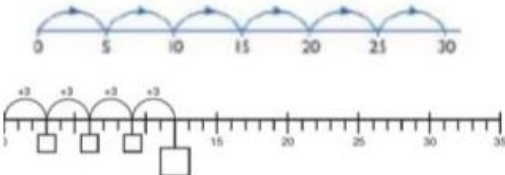
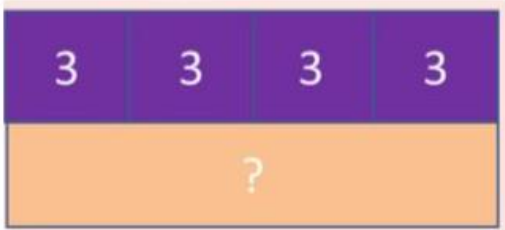
Year 2 Subtraction	Strategy	Concrete	Pictorial	Abstract
	Regroup a ten into ten ones.	Use a place value chart to show how to change a ten into ten ones. 	Draw pictorial representations and cross them off. $20 - 4 =$ 	Mental strategies $20 - 4 = 16$
	Partitioning to subtract without regrouping.	Use Base 10 to show how to partition the number when subtracting without regrouping. $34 - 13 = 21$ 	Draw representations of Base 10 and cross off. $43 - 21 = 22$ 	Mental strategies $43 - 21 = 22$
	Make ten strategy – counting on	Use a bead bar or bead strings to model counting to next ten and the rest. $34 - 28 =$ 	Use a number line to count on to the next ten and then the rest.  $76 \quad 80 \quad 90 \quad 93$ 'counting on' to find 'difference'	Mental strategies $93 - 76 = 17$

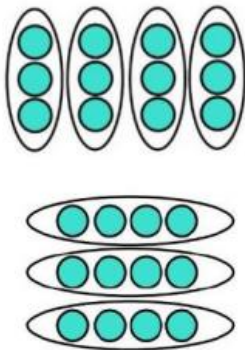
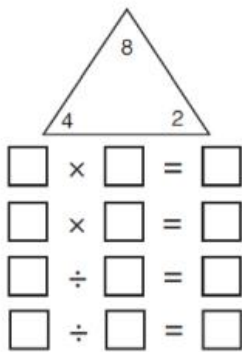
Year 3 Subtraction	Strategy	Concrete	Pictorial	Abstract
	Column subtraction without regrouping	Use base 10 to model  $47 - 15 = 32$	Draw representations to support understanding. $54 - 22 = 32$ 	Begin by partitioning into place value $47 - 24 = 23$ $\begin{array}{r} 40 + 7 \\ - 20 + 4 \\ \hline 20 + 3 \end{array}$ Then use formal methods. 
	Column subtraction with regrouping	Use base 10. $32 - 9$  Move to place value counters, modelling the exchange of a ten into ten ones. 	Draw base 10 or place value counters and cross off. $45 - 29 = 16$ 	Begin by partitioning into place value columns. $836 - 254 = 582$  Then move onto formal methods. 

	Strategy	Concrete	Pictorial	Abstract
Year 4 Subtraction	Subtract with up to 4 digits	234-179 Model process of exchange using base 10 and then place value counters (as Y3) 	Children to draw place value counters and show their exchange – as Year 3.	Exchange tens for ten ones by crossing out and carrying. 
Year 5 Subtraction	Subtract with at least 4 digits, including money and measures.	As Year 4	As Year 3	Use zeroes for placeholders.  
Year 6 Subtraction	Subtract with increasingly large and more complex numbers and decimal values.	As Year 4	As Year 3	 

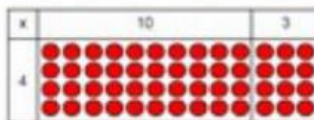
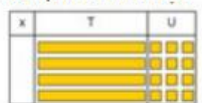
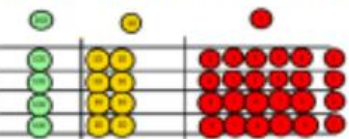
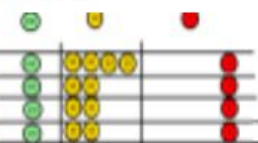
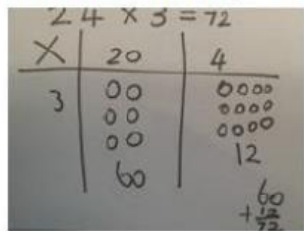
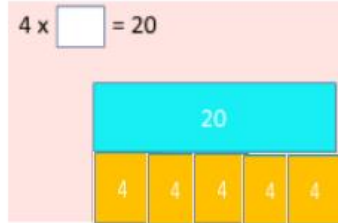
Year 1 Multiplication	Strategy	Concrete	Pictorial	Abstract
	Doubling	Use practical activities using manipulatives including cubes to demonstrate doubling. Double 4 is 8 	Draw pictures to show how to double numbers. Double 4 is 8 	Partition a number and then double each part before recombining it. 
	Counting in multiples	Count the groups as children are skip counting. Children may use their fingers as they are skip counting. 	Children draw representations to show counting in multiples. 	Count in multiples of a number aloud. Write sequences with multiples of numbers. 2, 4, 6, 8, 10
	Making equal groups and counting the total	Use manipulatives to make equal groups. 	Draw representations to show equal groups. Draw  to show 2 x 3 	2 x 4 = 8

Year 1 Multiplication	Strategy	Concrete	Pictorial	Abstract
	Repeated addition	Use different objects to add equal groups.  	Use pictorial number lines to solve problems. There are 3 sweets in each bag. There are 5 bags. How many sweets are there altogether? 	Write addition sentences to describe objects and pictures.  $2 + 2 + 2 + 2 + 2 = 10$ $2 \times 5 = 10$
	Understanding arrays	Use objects laid out in arrays to find the answers to 2 lots of 5, 3 lots of 2 etc. 	Draw representations of arrays to show understanding. 	$3 \times 2 = 6$ $2 \times 5 = 10$

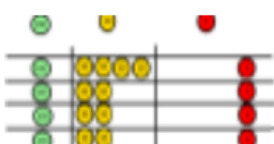
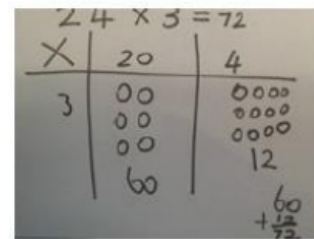
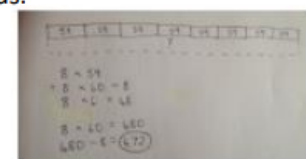
Year 2 Multiplication	Strategy	Concrete	Pictorial	Abstract
	Doubling	Model doubling using base 10 and place value counters. Double 26 is double 20 and double 6  $40 + 12 = 52$	Draw pictures and representations to show how to double numbers. 	Partition a number and then double each part before recombining. 
	Counting in multiples of 2, 3, 4, 5, 10 from 0	Count the groups as children are skip counting; children may use their fingers.  $5 + 5 + 5 + 5 + 5 + 5 + 5 + 5 = 40$	Number lines, counting sticks and bar models should be used to show representation of counting in multiples. 	Count in multiples of a number aloud.
	Repeated addition	Use bar models. 		Write sequences with multiples of numbers. 0, 2, 4, 6, 8, 10 0, 3, 6, 9, 12, 15 0, 5, 10, 15, 20, 25 $4 \times 3 = 12$

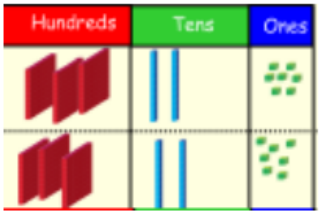
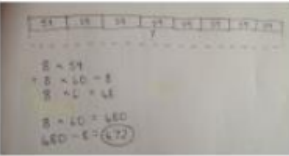
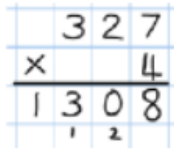
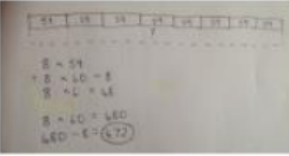
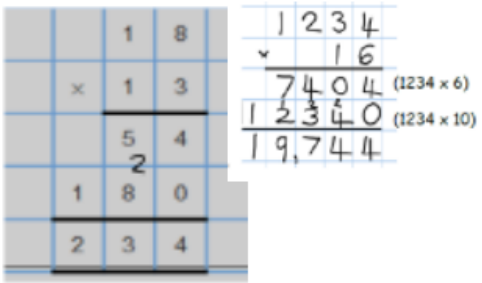
Year 2 Multiplication	Strategy	Concrete	Pictorial	Abstract
	Multiplication is commutative Pupils should understand that an array can represent different equations and that, as multiplication is commutative, the order of the multiplication does not affect the answer.	Create arrays using counters and cubes.  	Use representations of arrays to show different calculations and explore commutativity. 	$12 = 3 \times 4$ $12 = 4 \times 3$ Use arrays to write multiplication sentences and reinforce repeated addition. $5 + 5 + 5 = 15$ $3 + 3 + 3 + 3 + 3 = 15$ $5 \times 3 = 15$ $3 \times 5 = 15$ 
	Using the inverse (This should be taught alongside division, so pupils learn how they work alongside each other.)	Use cubes or counters to identify the inverse. 4 lots of 2 = 8 8 split into groups of 2 = 4 	Explore fact families using a triangle model. 	Identify all related fact family sentences. $2 \times 4 = 8$ $4 \times 2 = 8$ $8 \div 4 = 2$ $8 \div 2 = 4$ $8 = 2 \times 4$ $8 = 4 \times 2$ $2 = 8 \div 4$ $4 = 8 \div 2$

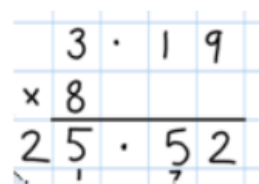
Year 3 Multiplication

Strategy	Concrete	Pictorial	Abstract															
Grid Method	Show links with arrays to first introduce the grid method.  4 rows of 10 4 rows of 3 Move onto base 10 to move towards a more compact method.  4 rows of 13 Move onto place value counters to show how we are finding groups of a number.  Calculations 4 x 126 Add up each column, making any exchanges needed.  6 x 4 = 24 - exchange for 2 tens 10 tens – exchange for 1 hundred. 	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.  Use bar models to explore missing numbers.  4 x = 20	Start with multiplying by one digit numbers and showing the clear addition alongside the grid. <table><tr><td>x</td><td>30</td><td>5</td></tr><tr><td>7</td><td>210</td><td>35</td></tr></table> 210 + 35 = 245 Moving forward, multiply by a 2-digit number, showing the different rows within the grid method. <table><tr><td></td><td>10</td><td>8</td></tr><tr><td>10</td><td>100</td><td>80</td></tr><tr><td>3</td><td>30</td><td>24</td></tr></table>	x	30	5	7	210	35		10	8	10	100	80	3	30	24
x	30	5																
7	210	35																
	10	8																
10	100	80																
3	30	24																

Year 4 Multiplication

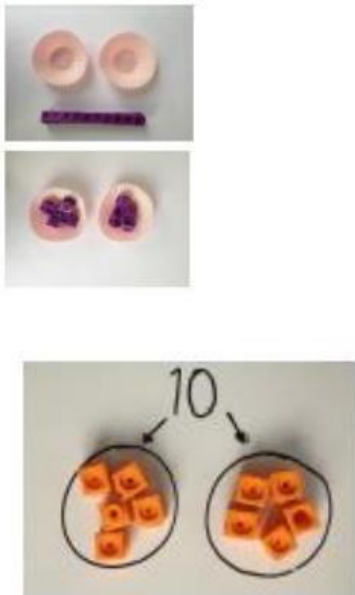
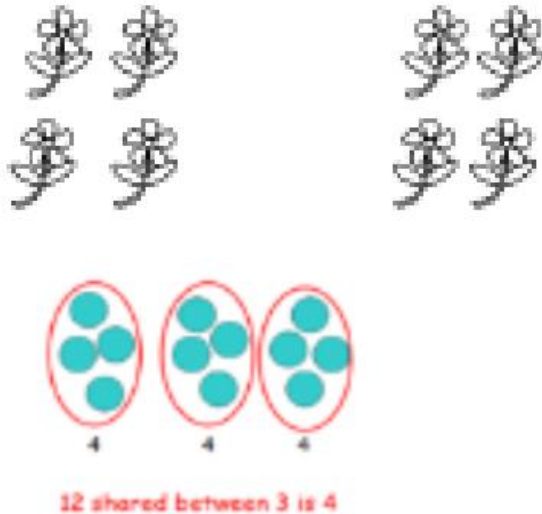
Strategy	Concrete	Pictorial	Abstract																														
Grid Method recap from year 3 for 2 digits x 1 digit	Move onto place value counters to show how we are finding groups of a number.  Calculations 4×126 Add up each column, making any exchanges needed.  $6 \times 4 = 24$ - exchange for 2 tens 10 tens - exchange for 1 hundred. 	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. 	Start with multiplying by one digit numbers and showing the clear addition alongside the grid. <table border="1" data-bbox="1688 373 2058 485"> <tr> <td>$\times$</td><td>30</td><td>5</td></tr> <tr> <td>7</td><td>210</td><td>35</td></tr> </table> $210 + 35 = 245$	$\times$	30	5	7	210	35																								
$\times$	30	5																															
7	210	35																															
Column multiplication	Children can use Base 10 or place value counters. <table border="1" data-bbox="396 884 703 1091"> <tr> <td>Hundreds</td><td>Tens</td><td>Ones</td></tr> <tr> <td>3</td><td>2</td><td>7</td></tr> </table> Model column Method 327 $\times 2$	Hundreds	Tens	Ones	3	2	7	Bar modelling and number lines can support learners when solving problems with multiplication alongside the formal written methods. 	Use the grid method to show how this relates to a formal written method. <table border="1" data-bbox="1632 892 1890 956"> <tr> <td>$\times$</td><td>300</td><td>20</td><td>7</td></tr> <tr> <td>4</td><td>1200</td><td>80</td><td>28</td></tr> </table> 3 2 7 $\times 4$ 28 (4×7) 80 (4×20) 1200 (4×300) 1308 Then look at compact methods <table border="1" data-bbox="1933 1075 2101 1227"> <tr> <td></td><td>3</td><td>2</td><td>7</td></tr> <tr> <td>$\times$</td><td></td><td></td><td>4</td></tr> <tr> <td></td><td>1</td><td>3</td><td>0</td></tr> <tr> <td></td><td></td><td>2</td><td>8</td></tr> </table>	$\times$	300	20	7	4	1200	80	28		3	2	7	$\times$			4		1	3	0			2	8
Hundreds	Tens	Ones																															
3	2	7																															
$\times$	300	20	7																														
4	1200	80	28																														
	3	2	7																														
$\times$			4																														
	1	3	0																														
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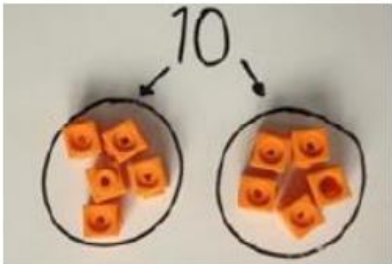
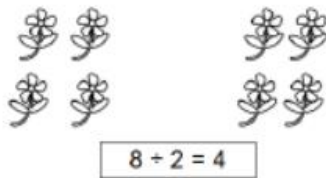
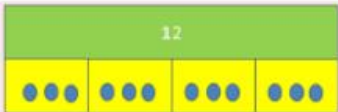
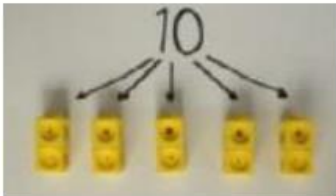
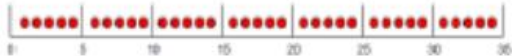
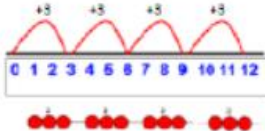
Strategy	Concrete	Pictorial	Abstract								
Column multiplication for 3 and 4 digits x 1 digit.	Children can use Base 10 or place value counters.  Model column Method $\begin{array}{r} 327 \\ \times 2 \\ \hline \end{array}$	Bar modelling and number lines can support learners when solving problems with multiplication alongside the formal written methods. 	Use the grid method to show how this relates to a formal written method. <table border="1" data-bbox="1612 351 1879 421"> <tr> <td>x</td> <td>300</td> <td>20</td> <td>7</td> </tr> <tr> <td>4</td> <td>1200</td> <td>80</td> <td>28</td> </tr> </table> $\begin{array}{r} 327 \\ \times 4 \\ \hline 28 \quad (4 \times 7) \\ 80 \quad (4 \times 20) \\ 1200 \quad (4 \times 300) \\ \hline 1308 \end{array}$ Then look at compact methods 	x	300	20	7	4	1200	80	28
x	300	20	7								
4	1200	80	28								
Column multiplication.	Manipulatives may still be used with the corresponding long multiplication modelled alongside.	Bar modelling and number lines can support learners when solving problems with multiplication alongside the formal written methods. 	 When exchanging, place carried numbers underneath the next digit. Add the zero as a placeholder.								

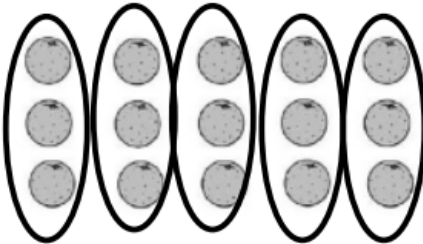
Year 6 Multiplication	Strategy	Concrete	Pictorial	Abstract
	Multiply decimals up to 2 decimal places by a single digit.	As Y5	As Y5	Remind children of place value and the importance of lining up the decimal points. Multiplications still start from the digit furthest to the right. 

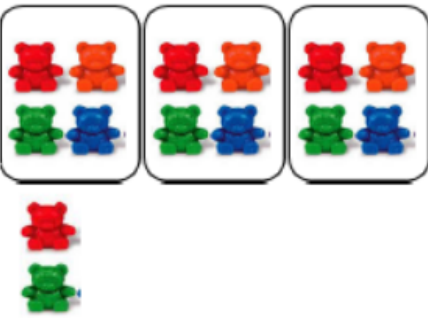
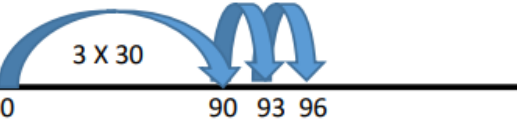
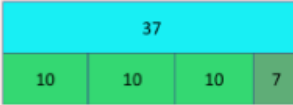
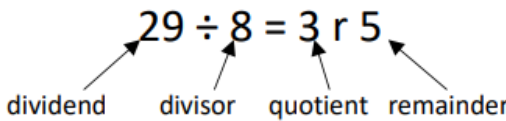
Multiplication tables

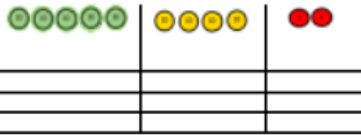
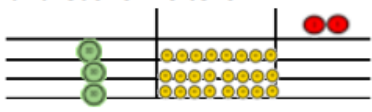
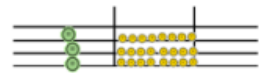
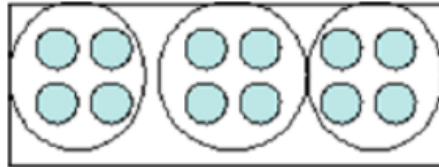
Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	2, 3, 4, 5, 10	Starting in Year 3, children are given a Times Table Rockstars login. They work through the full programme every year to improve their speed and keep practising. By the time they do their Year 4 tables test, they will have been through the programme twice. Extra interventions will be given as needed to ensure that all children are up to age related expectations.			

Year 1 Division	Strategy	Concrete	Pictorial	Abstract
	Division as sharing	Use cubes and objects. 	Children use pictures or shapes to share quantities. 8 shared into two groups = 4  12 shared between 3 is 4	12 shared between 3 is 4.

Year 2 Division	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.  Children use bar modelling to show and support understanding. 	$12 \div 3 = 4$ Share 12 between 3 people – how many do they each have?
	Division as grouping	Divide quantities into equal groups.  Use cubes, counters or other objects to aid understanding. 	Use number lines for grouping.  Use a bar model. Think of the bar as a whole. Split into the number of groups you are dividing by and work out how many would be within each group. 20  20 split into 5 groups =	$20 \div 5 = 4$ Divide 20 into 5 groups – how many are in each group?

Year 3 Division	Strategy	Concrete	Pictorial	Abstract
	Division as grouping	Use cubes, objects or counters to aid understanding.  Divide larger numbers using base 10 or place value counters. $96 \div 3 = 32$ 	Continue to use bar models to aid understanding and problem solving. 20  $20 \div 5 = 4$	How many groups of 6 in 24? $24 \div 6 = 4$
	Division with arrays	Link division to multiplication by creating an array and thinking about the fact families 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 circle to split the array into groups to make fact families. Eg $15 \div 5 = 3$ $15 \div 3 = 5$ $5 \times 3 = 15$ $3 \times 5 = 15$ 	Find the inverse of multiplication and division sentences by creating eight linking number sentences. $7 \times 4 = 28$ $4 \times 7 = 28$ $28 \div 7 = 4$ $28 \div 4 = 7$ $28 = 7 \times 4$ $28 = 4 \times 7$ $4 = 28 \div 7$ $7 = 28 \div 4$

Year 3 Division	Strategy	Concrete	Pictorial	Abstract
	Division with remainders.	Divide objects between groups and see how much is left over. $14 \div 3 =$ 	Jump forward in equal jumps on a number line then see how many more you need to jump to find a remainder. $13 \div 4$ 3 remainder 1  For larger numbers, when it becomes inefficient to count in single multiples, larger jumps can be recorded using known facts. $96 \div 3 = 32$  Draw dots and group them to divide an amount and clearly show a remainder.  $14 \div 3$ 4 remainder 2 Use a bar model to show division with remainders.  $37 \div 10$ 3 remainder 7	Complete written divisions and show the remainder using 'r' Use appropriate vocabulary $29 \div 8 = 3 \text{ r } 5$ 

Year 4-6 Division	Strategy	Concrete	Pictorial	Abstract
	Division at least 3 digit numbers by 1 digit Short division	Use place value counters to divide using the bus stop method alongside. $542 \div 3$  In contrast to the column method, we start with the largest place value. If you divide 5 hundreds by 3, you can place 1 hundred in each row with 2 left over.  You can now exchange the 2 remaining hundreds for 20 tens.  24 tens can be divided evenly into 3 rows, therefore no more exchanging needs to take place. 2 ones cannot be divided equally into 3 rows, so they are moved into the remainders column.  $\begin{array}{r} 180 \text{ r } 2 \\ 3 \overline{) 542} \end{array}$	Pupils can continue to use drawn diagrams with dots or circles to help them divide numbers into equal groups.  $12 \div 4 = 3$ They should be encouraged to develop more efficient methods.	Begin with divisions that divide equally with no remainder. $\begin{array}{r} 218 \\ 4 \overline{) 872} \end{array}$ Move onto divisions with a remainder. $\begin{array}{r} 86 \text{ r } 2 \\ 5 \overline{) 432} \end{array}$ Move onto decimal places to divide accurately. $\begin{array}{r} 21.8 \\ 4 \overline{) 87.2} \end{array}$ $\begin{array}{r} 0.663 \text{ r } 5 \\ 8 \overline{) 530.9} \end{array}$

Year 6 Division	Strategy	Concrete	Pictorial	Abstract									
	Long division	Concrete methods would be inefficient here.	Pictorial methods would be inefficient here.	$432 \div 12$ Step 1. List multiples of the divisor up to 100. $12 \times 1 = 12$ $12 \times 2 = 24$ $12 \times 3 = 36$ $12 \times 4 = 48$ $12 \times 5 = 60$ $12 \times 6 = 72$ $12 \times 7 = 84$ $12 \times 8 = 96$ Step 2. Set out as bus stop method and start with the greatest place value. <table border="1"> <tr><td></td><td></td><td>0</td><td></td><td></td></tr> <tr><td>1</td><td>2</td><td>4</td><td>3</td><td>2</td></tr> </table> $4 \div 12 = 0 \text{ r } 4$			0			1	2	4	3
		0											
1	2	4	3	2									

Step 3.
Combine the first two digits to create a dividend.

		0		
1	2	4	3	2

 $12 \times 3 = 36$ so
 $43 \div 12 = 3 \text{ r } 7$

Place the quotient below the dividend and add a placeholder.
 Subtract it from the full dividend to create a new dividend.

		0	3	
1	2	4	3	2
	–	3	6	0
			7	2
	–		7	2
				0

Step 4.
Divide the new dividend by the divisor.

$12 \times 6 = 72$
 $72 \div 12 = 6$

Place the quotient below the dividend. Subtract it from the full dividend to see if there are any remainders.

		0	3	6
1	2	4	3	2
	–	3	6	0
			7	2
	–		7	2
				0