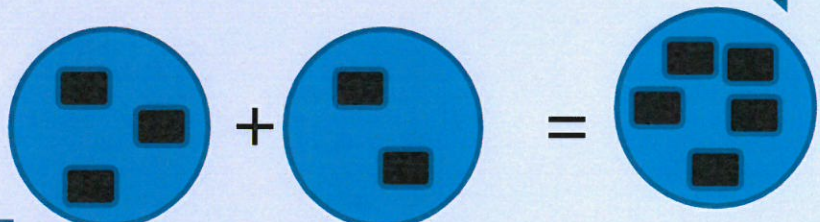


# **How do we do it?**

## Teaching Calculation at Bidford on Avon C. of E. Primary School

This document outlines the progressive steps for teaching calculation methods on a year by year basis. Each page displays the teaching sequence that leads children into using a standard calculation method.

# Reception: Addition

PRACTICAL	MENTAL (Jottings)
<p>In Reception to help us with our addition we:</p> <ul style="list-style-type: none"> <li>• Use small equipment to add, such as</li> <li>• Skittles</li> <li>• Large Dominoes</li> <li>• Counters</li> <li>• Fingers</li> <li>• Multilink</li> <li>• Number lines</li> <li>• Number Fan</li> <li>• Numicon</li> </ul>	<ul style="list-style-type: none"> <li>• Counting on in our heads</li> <li>• Counting in 1s, 2s, and 10s</li> <li>• One more</li> </ul>
STANDARD	INFORMAL (Workings Out)
<ul style="list-style-type: none"> <li>• Number sentences using the + and = symbols and <input type="text"/> to represent a missing number:</li> <li>• Numbers to 10</li> <li>• <math>2 + 3 = </math> <input type="text" value="5"/></li> </ul>	<p>Using bowls and small equipment</p>  <p>3 + 2 = 5</p>



# Reception: Subtraction

## PRACTICAL

In Reception to help us with our subtraction we:

• **Use small equipment to add, such as**

- Skittles
- Large Dominoes
- Counters
- Fingers
- Multilink
- Number lines
- Number Fan
- Numicon



## MENTAL

- Counting on and **back**
- Counting in 1s, 2s, and 10s
- Finding one less

## STANDARD

- Number sentences using the -- and = symbols and  to represent a missing number:

- Numbers to 10

$$3 - 1 =$$

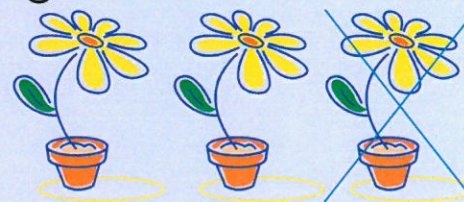
**2**

### Key Objective

To begin to relate subtraction to taking away

## INFORMAL (Workings Out)

Using bowls and small equipment



**3 flowers take away one = 2**

At this stage it is about the physical process of taking things away



# Reception: Multiplication

## PRACTICAL

Repeated Addition

$$\text{🍓} + \text{🍓} = 2$$

$$\text{🍓} + \text{🍓} + \text{🍓} + \text{🍓} = 4$$

$$\text{🍓} + \text{🍓} + \text{🍓} + \text{🍓} + \text{🍓} + \text{🍓} = 6$$



$$2 + 2 = 4$$

## MENTAL

- Counting on
- Counting in 1s, 2s, and 10s
- Counting 1 more
- Counting 5 more

Doubling  
numbers to 5  
using fingers  
and mental  
recall

## STANDARD

- Number sentences using the X and = symbols and  to represent a missing number:

- Numbers to 10

$$3 \times 2 =$$

6

1 set of 3 is 3

## INFORMAL (Workings Out)

Using setting circles to make groups of small equipment



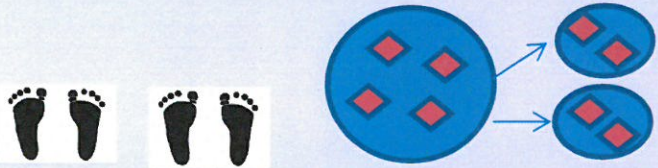
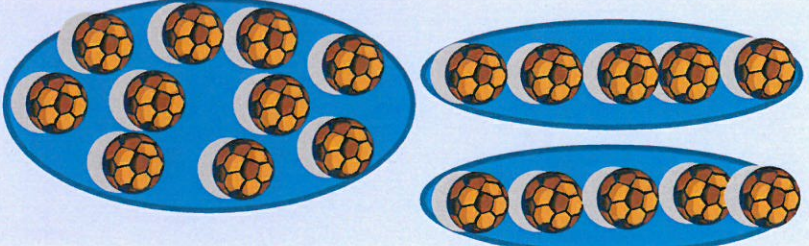
How many altogether?

$$3 \times 2 = 6$$

3 sets of 2 altogether is ..



# Reception: Division

PRACTICAL	MENTAL
<p>Practically sharing objects/ small equipment. Not only in maths lessons but also during continuous provision.</p> 	<ul style="list-style-type: none"> <li>• Counting on</li> <li>• Counting in 1s, 2s, and 10s</li> <li>• Counting 1 more</li> <li>• Counting 5 more</li> </ul> <div data-bbox="1619 659 1926 845"> <p>Halving numbers to 10 using fingers and mental recall</p> </div>
STANDARD	INFORMAL (Workings Out)
<ul style="list-style-type: none"> <li>• Number sentences using the <math>\div</math> and <math>=</math> symbols and <span style="border: 1px solid black; padding: 0 5px;"> </span> to represent a missing number:</li> <li>• <math>10 \div 2 = 5</math></li> <li>• <math>6 \div 2 = 3</math></li> </ul> <div data-bbox="772 1158 1055 1353"> <p>8 sweets shared by 4 children is 2 sweets each.</p> </div>	<p>Using small equipment in bowls during snack time – practical activities.</p> <p><b>10 balls; share between 2 children equally. One for you, one for me, etc.</b></p> 

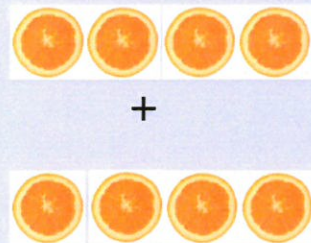


# Year 1: Addition

## PRACTICAL

Use of number lines, 100 square, fingers, number fans, counters and small equipment.

$$5 + 4 = 9$$



## MENTAL

- Number bonds to 20
- Counting in steps of 1s, 2s, 5s, and 10s
- Recall doubles of all numbers to at least 20
- Addition facts for totals to at least 20
- Addition can be done in any order
- Multiples of 1s, 2s, 5s, 10s
- Find the difference (the gap between the numbers)
- Solve practical word problems, involving additions to 10 and then 20.

## STANDARD

**Number sentences to 20**

$$3 + 4 =$$



$$7 = 10$$

$$13 +$$



$$17$$



$$= 3 + 14$$

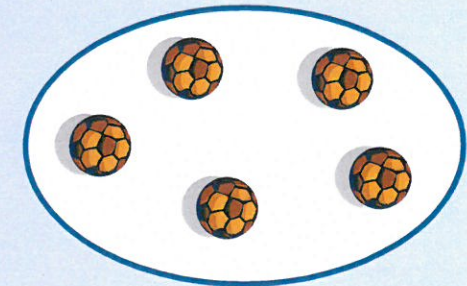
Find the missing numbers

## INFORMAL

Jane had 3 balls. She was given 2 more. How many balls does she have now?


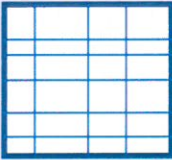



$$3 + 2 = 5$$



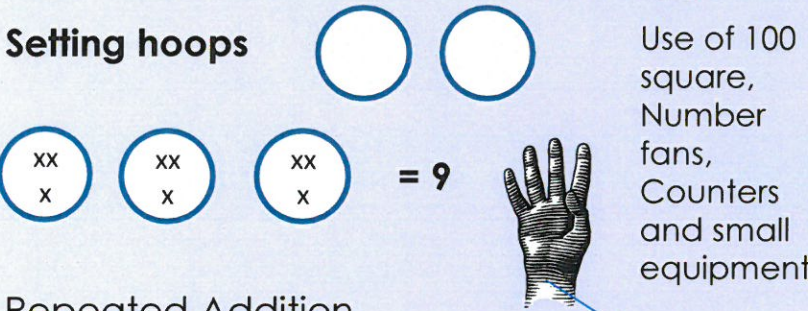
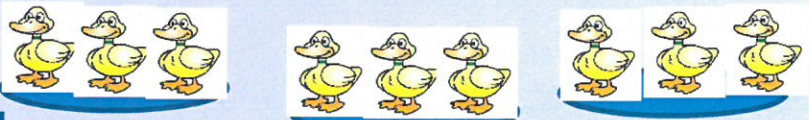


# Year 1: Subtraction

PRACTICAL	MENTAL
<p>Use of Number Lines; 100 square, fingers, number fans, counters and small equipment.</p> <p> <math>10 - 1 = \square</math>  <math>10 - 2 = \square</math> </p> <p>Using Fingers </p> <p></p> <p>Use a hundred Square to make</p> <ul style="list-style-type: none"> <li>• 1 less</li> <li>• 10 less</li> </ul>	<ul style="list-style-type: none"> <li>• Halve numbers to 20</li> <li>• Subtraction of a one digit number or two digit number and a multiple of 10 from a two digit number</li> <li>• Number facts subtraction to at least 5</li> <li>• Count back in 1s, 2s, 5s, and 10s</li> <li>• Number bonds to 10</li> </ul>
STANDARD	INFORMAL
<p>Number sentences using – and = signs</p> <p> <math>10 - \square = 6</math>  <math>\square - 3 = 7</math>  <math>10 + 5 = \square</math> </p>	<p>There are 20 children in our class. Three are away today. How many are here?</p> <p><b><math>20 - 3 = 17</math></b></p> <ul style="list-style-type: none"> <li>• </li> </ul>

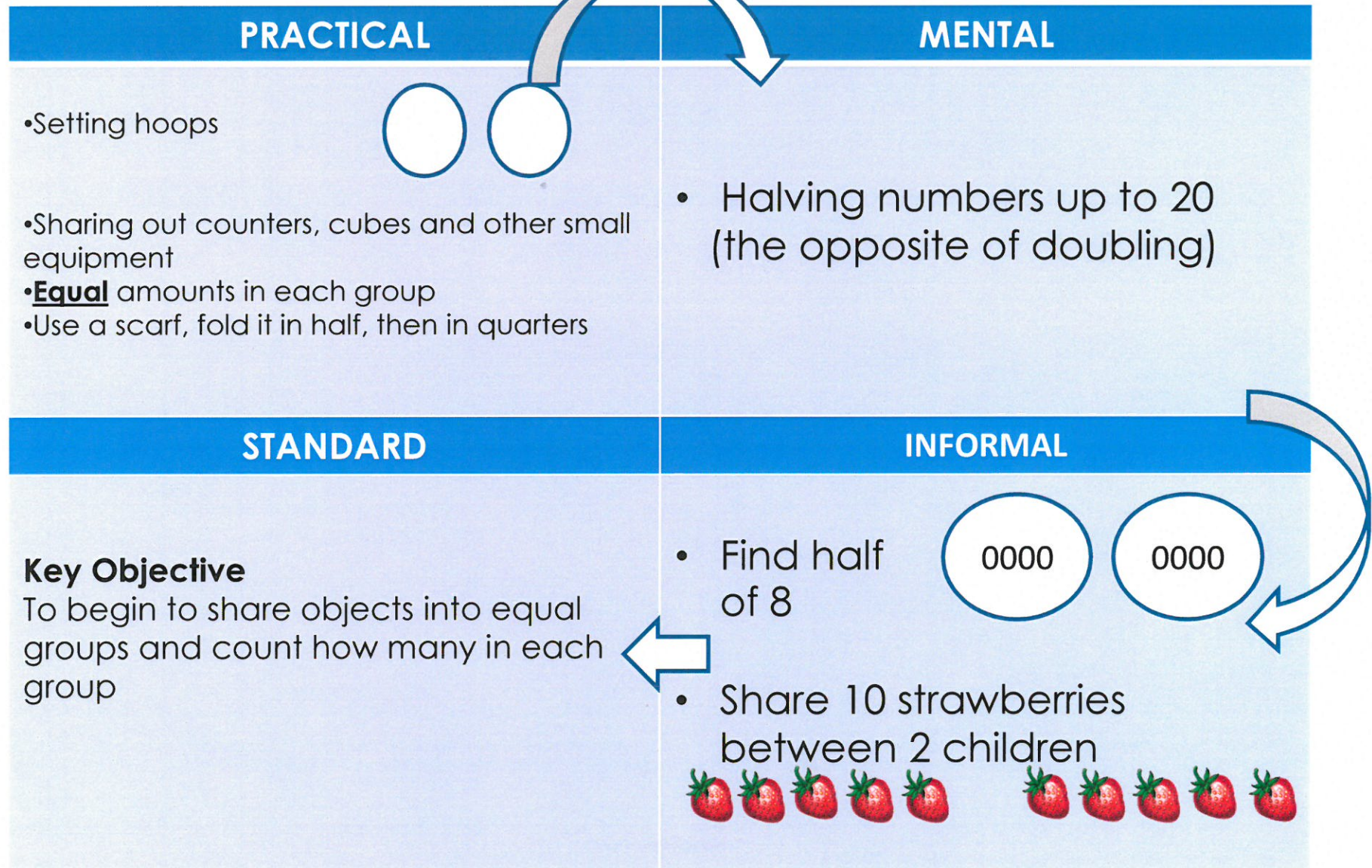


# Year 1: Multiplication

PRACTICAL	MENTAL
<p><b>Setting hoops</b></p>  <p>Use of 100 square, Number fans, Counters and small equipment</p> <p>Repeated Addition Unifix towers - make a double</p>	<ul style="list-style-type: none"> <li>Chanting in steps of 1s, 2s, 3s, 5sx, and 10s</li> <li>Quick recall of all doubles to 20</li> </ul>
STANDARD	INFORMAL
<p>0, 5, __, __, 20</p> <p>double 2 = 4</p> <p><math>2 + 2 = 4</math></p>	<ul style="list-style-type: none"> <li>There are three ducks in three different ponds.</li> <li>How many ducks altogether?</li> </ul>  <p><math>2p + 2p + 2p + 2p + 2p = 10p</math></p>

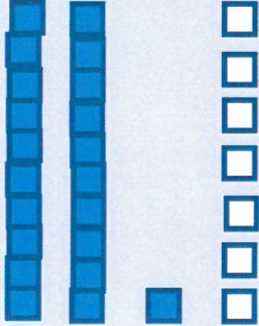
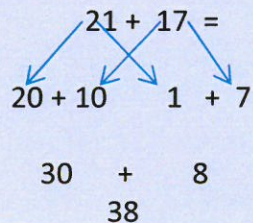
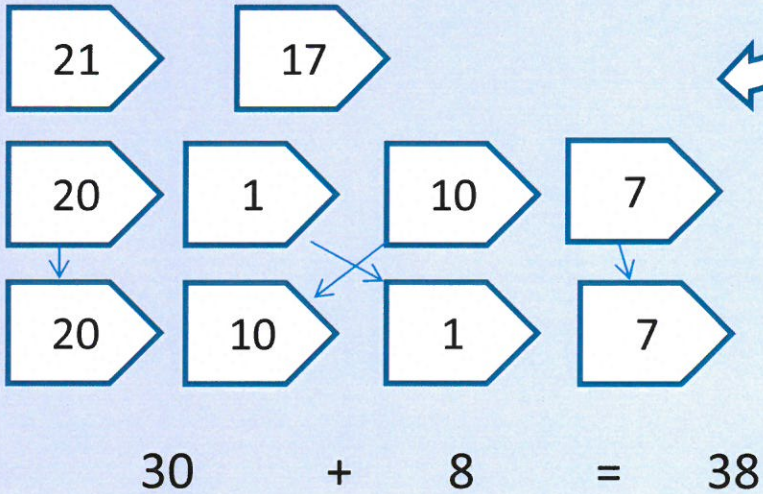


# Year 1: Division



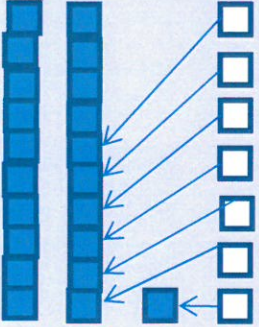
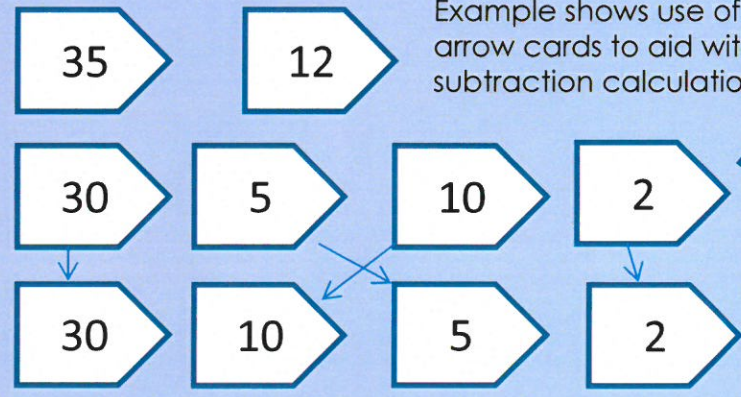


# Year 2: Addition

PRACTICAL	MENTAL
 <p>21 + 7 = 28</p> <p>Use of number lines, 100 square, fingers, fans counters and small equipment.</p> <p>Use 100 square to add 10; add 9 and add 11 quickly.</p>	<ul style="list-style-type: none"> <li>• Number bonds to 20</li> <li>• Number bonds to 50 (more able)</li> <li>• Counting in 2s, 5s and 10s</li> <li>• Doubles to 20 (then to 50 for more able)</li> <li>• Number bonds of multiples of 10</li> <li>• Knowing to put the largest number first in addition</li> </ul>
STANDARD	INFORMAL
<p>Number sentences to 100 using the + and = signs</p> <p><input type="text"/> + 15 = 30</p> <p>15 + <input type="text"/> = 30</p> <p>15 + 15 = <input type="text"/></p> <p>Use partitioning  <math>21 + 17 = 38</math></p> 	 <p>30 + 8 = 38</p>

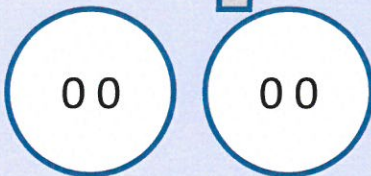
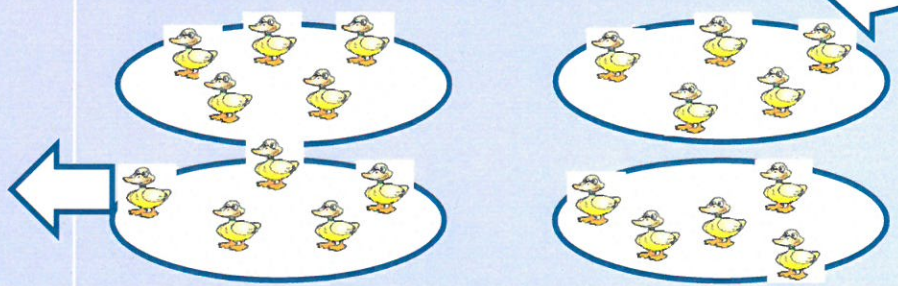


# Year 2: Subtraction

PRACTICAL	MENTAL
 <p>21 - 7 = 14</p> <p>Use of number lines, 100 square, fingers, fans counters and small equipment.</p> <p>Quick ways to</p> <ul style="list-style-type: none"> <li>• Subtract 10</li> <li>• Subtract 9</li> <li>• Subtract 11</li> </ul> <p>Using a 100 square</p>	<ul style="list-style-type: none"> <li>• Counting backwards in 1s, 2s, 5s, and 10s</li> <li>• Subtraction facts within 10</li> <li>• Subtraction facts within 20 (within 50 for more able children)</li> <li>• Halving to 20</li> <li>• Subtraction facts of multiples of 10</li> </ul>
STANDARD	INFORMAL
<p>Number sentences within 100 using the - and = signs</p> <p><input type="text"/> - 10 = 5</p> <p>15 - <input type="text"/> = 5</p> <p>15 - 10 = <input type="text"/></p>	 <p>Example shows use of arrow cards to aid with subtraction calculations</p> <p>20 + 3 = 23</p>

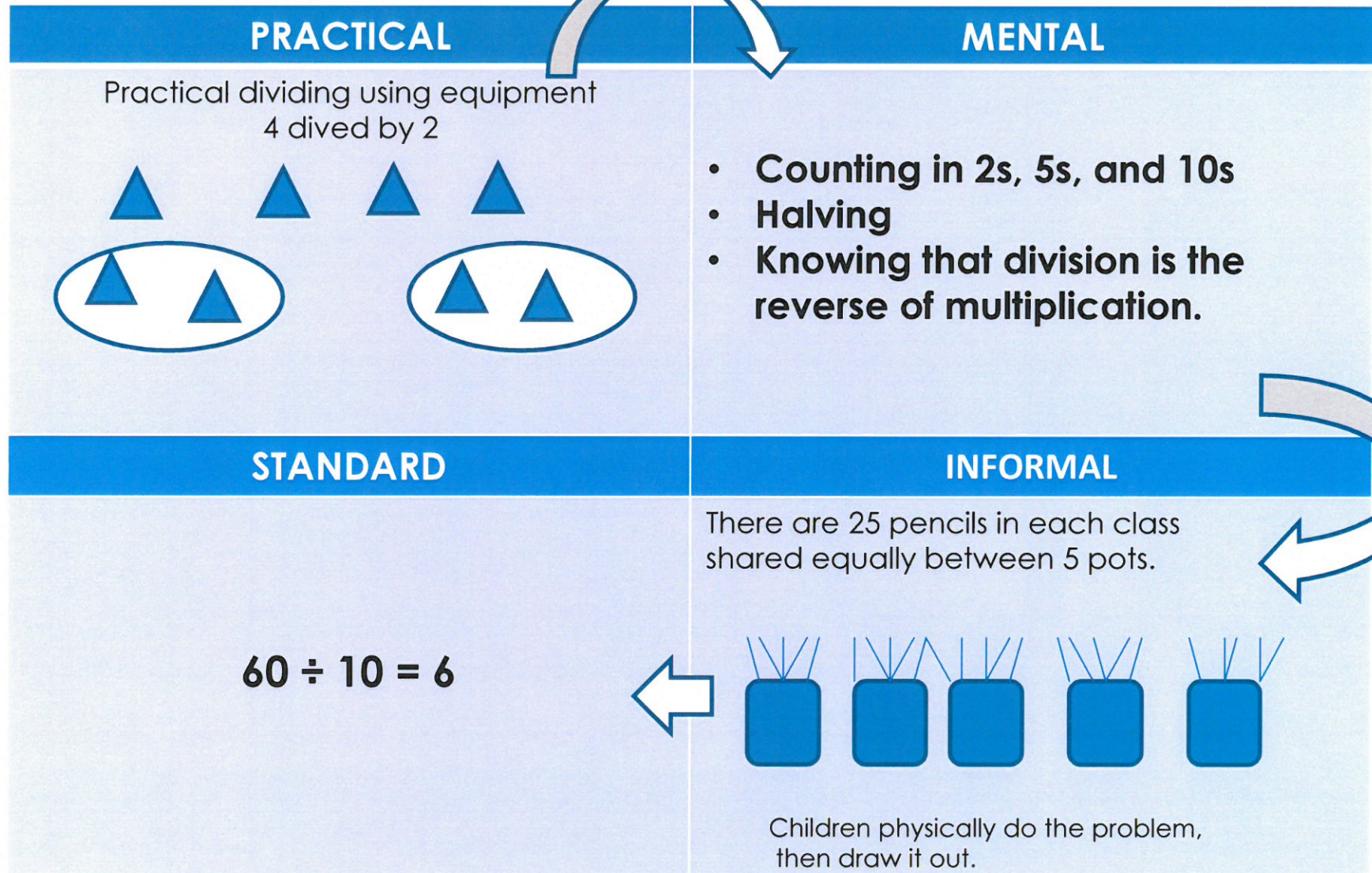


# Year 2: Multiplication

PRACTICAL	MENTAL
<p><b>2 sets of 2 = 4</b></p>  <ul style="list-style-type: none"> <li>• Making sets</li> <li>• Using equipment to multiply</li> </ul>	<ul style="list-style-type: none"> <li>• Counting in 2s, 5s and 10s</li> <li>• Doubling to 20 (to 50 for more able)</li> <li>• Multiples of 2s, 5s and 10s (and for 3s for more able)</li> <li>• Knowing that multiplication is the reverse of division</li> </ul>
STANDARD	INFORMAL
<ul style="list-style-type: none"> <li>• <math>2 \times 3 = 6</math></li> <li>• <math>10 + 10</math> is the same as <math>2 \times 10</math></li> <li>• <math>2x</math>, <math>5x</math>, and <math>10x</math> tables ( plus <math>3x</math> for more able)</li> </ul>	<ul style="list-style-type: none"> <li>• There are 4 ponds and each pond has 5 ducks. How many ducks altogether?</li> </ul>  <p>Children physically do the problem and then draw it out.</p>

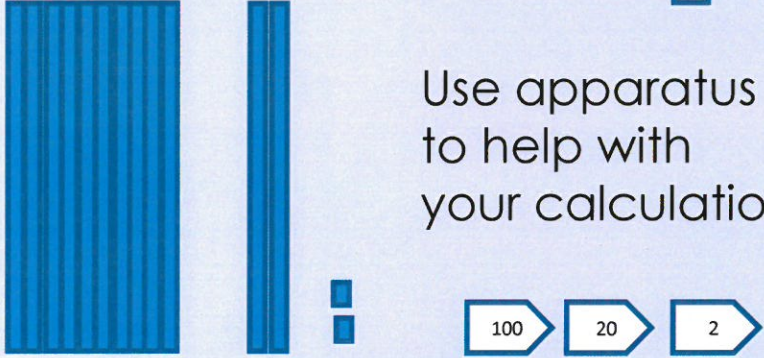



# Year 2: Division



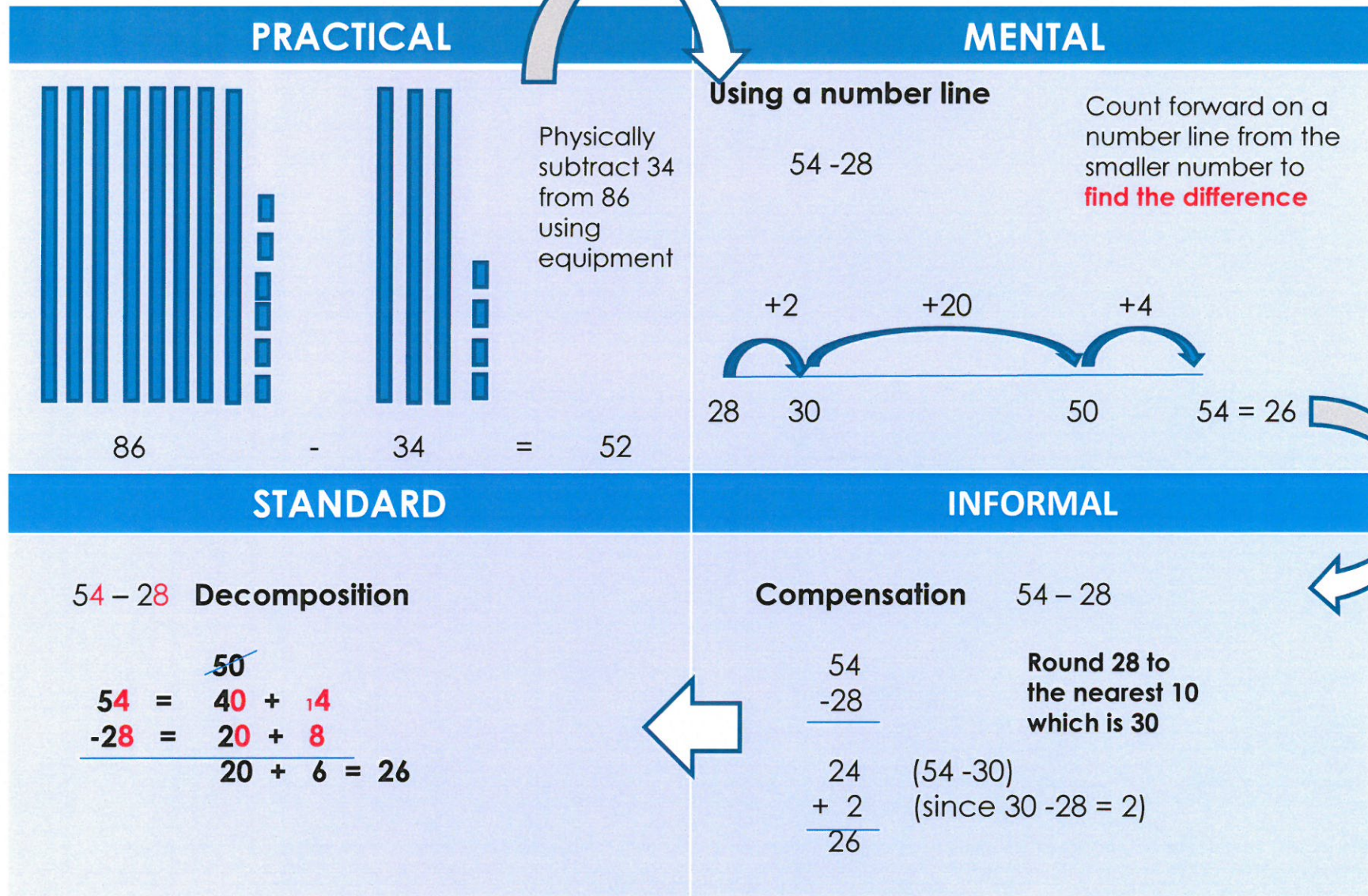


# Year 3: Addition

PRACTICAL	MENTAL
 <p>Use apparatus to help with your calculation</p> $100 + 20 + 2 = 122$	<ul style="list-style-type: none"> <li>Using a number line</li> </ul> $57 + 86$ <p>+50      +4      +3</p>  <p>86      136      140      143</p> <p>Start with the larger number, partition the smaller number 57 into tens and units and count on the multiples of 10 first and then the units.</p>
STANDARD	INFORMAL
$  \begin{array}{r}  176 \\  +48 \\  \hline  100 \\  110 \\  14 \\  \hline  224  \end{array}  $ <p>Line up units with units Line up tens with tens (100 + 0 70 + 40 6 + 8</p>	$  \begin{array}{r}  83 \\  42 \\  \hline  120 \\  5 \\  \hline  125  \end{array}  $ <p>Add tens and units: Begin with the most significant digit.</p>


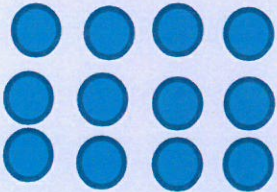


# Year 3: Subtraction



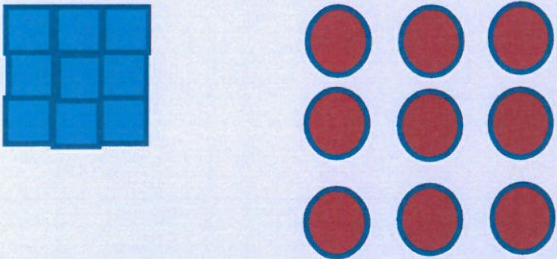
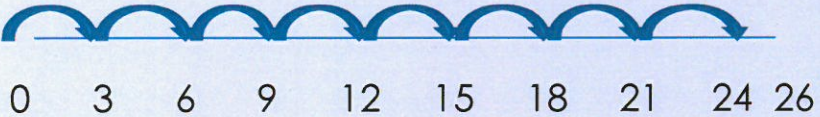


# Year 3: Multiplication

PRACTICAL	MENTAL
<p><b>3 x 4</b></p> <p>Sets of numbers using multilink or counters Multiplication arrays, eg, 3 rows of 4 squares (or counters)</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p><math>3 \times 4 = 12</math></p>	<ul style="list-style-type: none"> <li>• Quick recall of multiples 2s, 3s, 4s, 5s, 6s, 7s, 8s, 9s and 10s</li> <li>• Halving and doubling of numbers up to 1000</li> <li>• Quick recall of 2x, 3x, 4x, 5x, 6x, 7x, 8s, 9s and 10s tables</li> </ul>
STANDARD	INFORMAL
<p>Standard working out is recorded vertically</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <math display="block">\begin{array}{r} 4 \\ \times 3 \\ \hline 12 \end{array}</math> </div> <div style="text-align: center;"> <math display="block">\begin{array}{r} 3 \\ \times 4 \\ \hline 12 \end{array}</math> </div> </div>	<p>Repeated addition = <math>4 \times 3 = 12</math>, <math>4 + 4 + 4 = 12</math></p> <p>Recall multiplication fact to answer questions, eg, <math>6 \times 24 =</math></p> <p>Fill in the missing number <math>8 \times \square = 40</math></p> <p>To know that division is the inverse of multiplication</p>

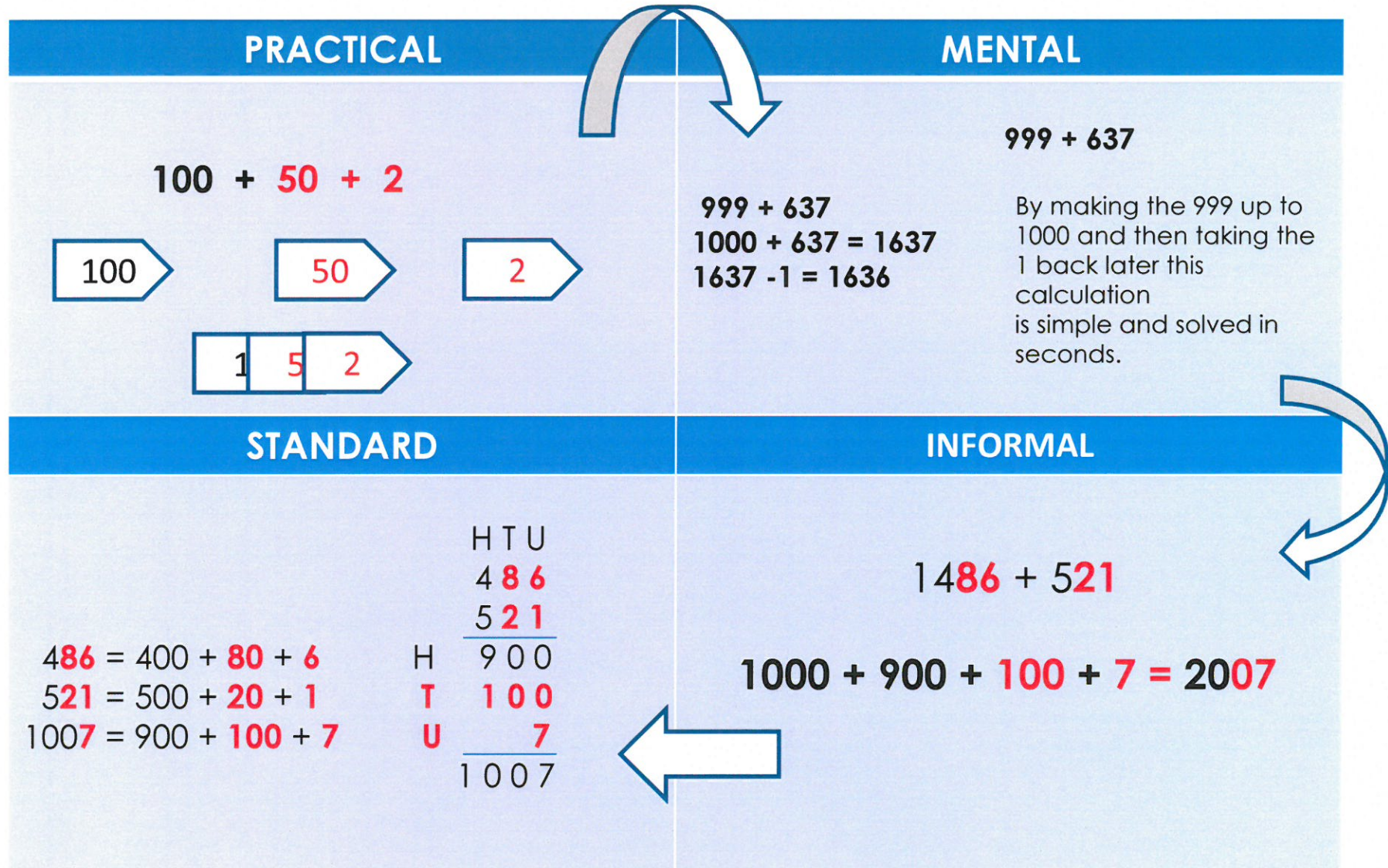


# Year 3: Division

PRACTICAL	MENTAL
<p>Sharing sets of numbers. Using multilink or counters</p> 	<ul style="list-style-type: none"> <li>• <b>Rapid recall of halves and doubles to 1000</b></li> </ul>
STANDARD	INFORMAL
<p><math>26 \div 3 = 8 \text{ r } 2</math></p> <p>1x3   2x3   3x3   4x3   5x3   6x3   7x3   8x3   r2</p>  <p>0   3   6   9   12   15   18   21   24   26</p>	<ul style="list-style-type: none"> <li>• <b>To remember the inverse of division is multiplication</b></li> <li>• <math>24 \div 3 =</math></li> <li>• Remember <math>8 \times 3 = 24</math></li> <li>• So <math>24 \div 3 = 8</math></li> </ul>

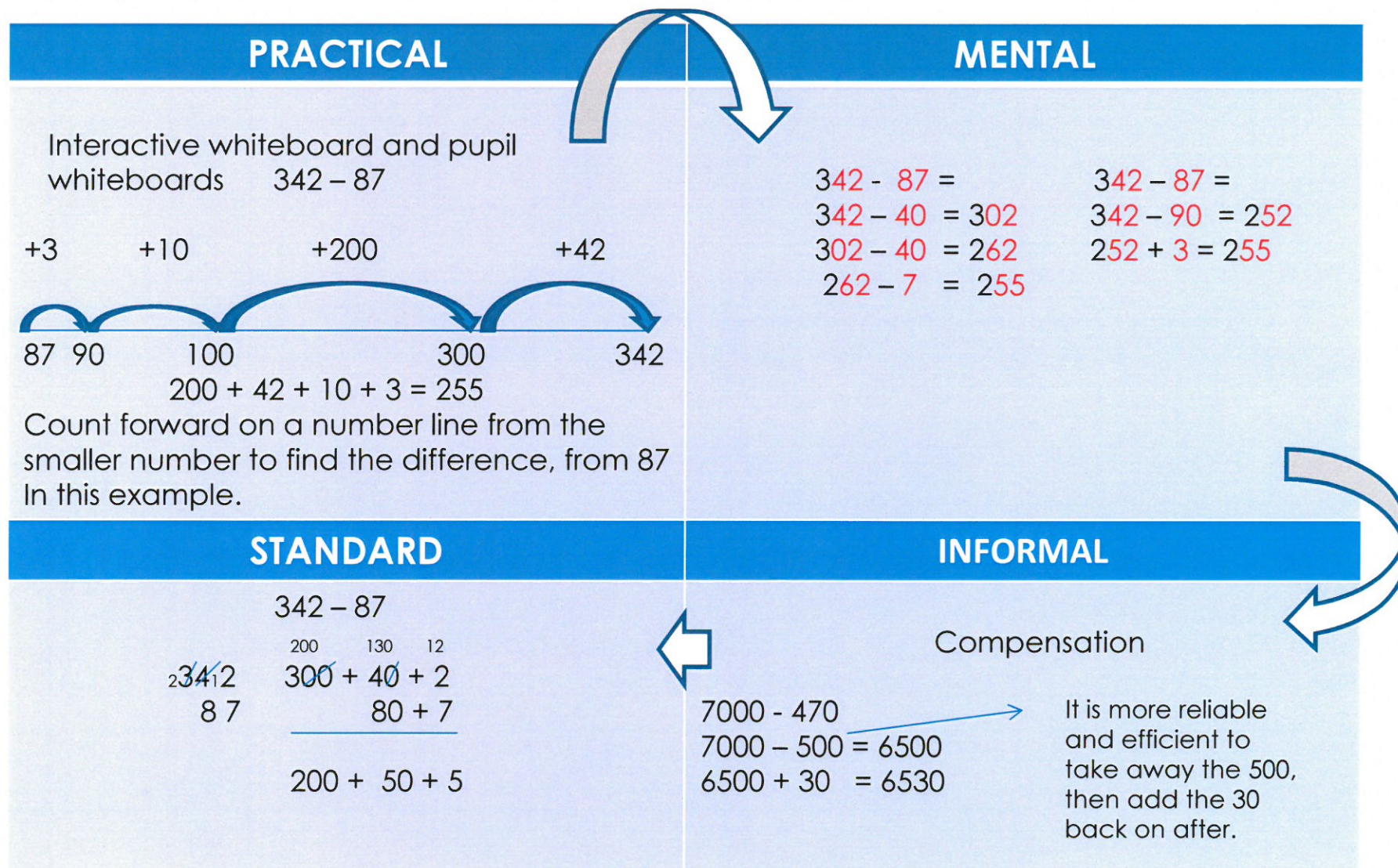


# Year 4: Addition



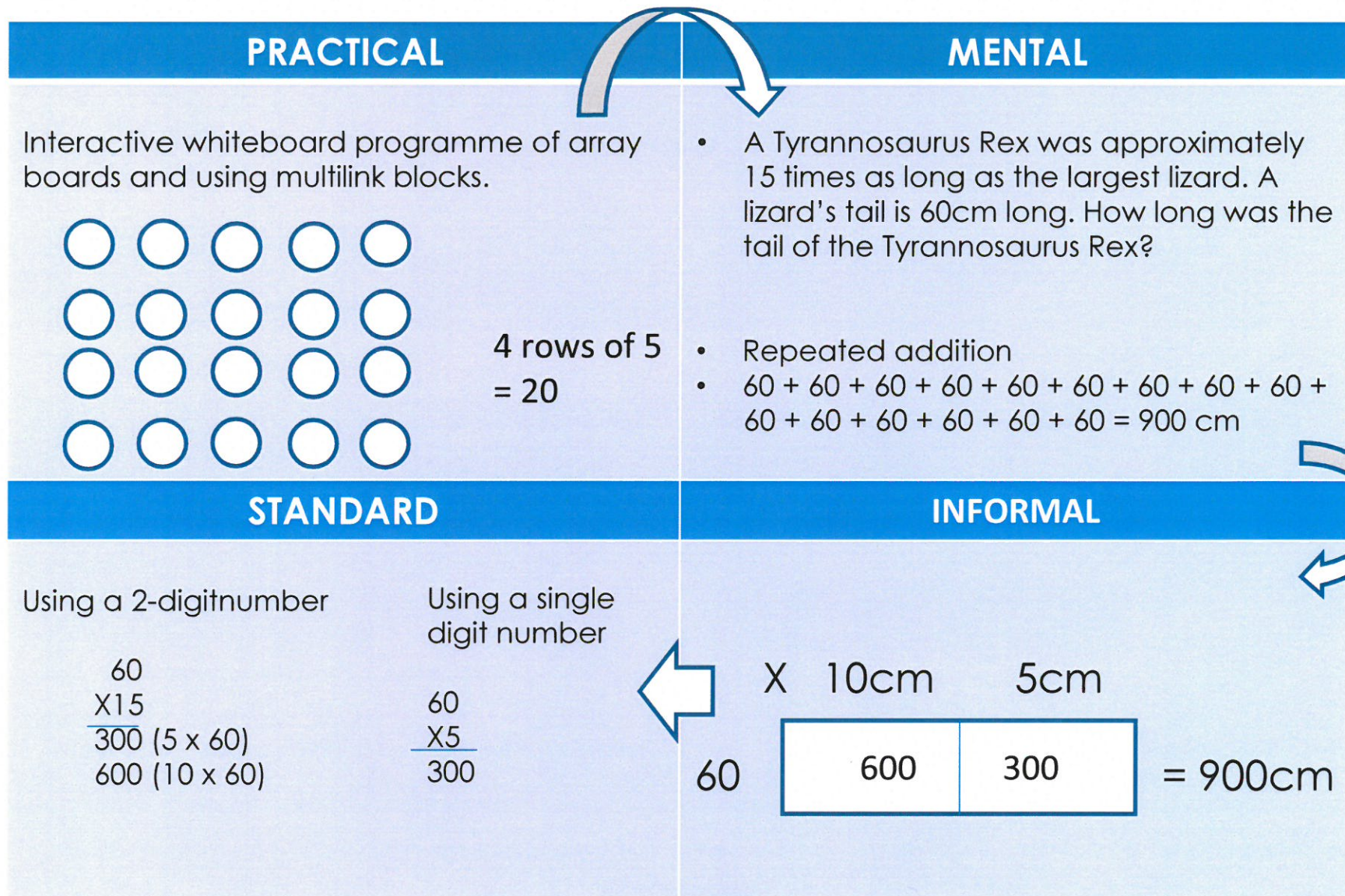


# Year 4: Subtraction



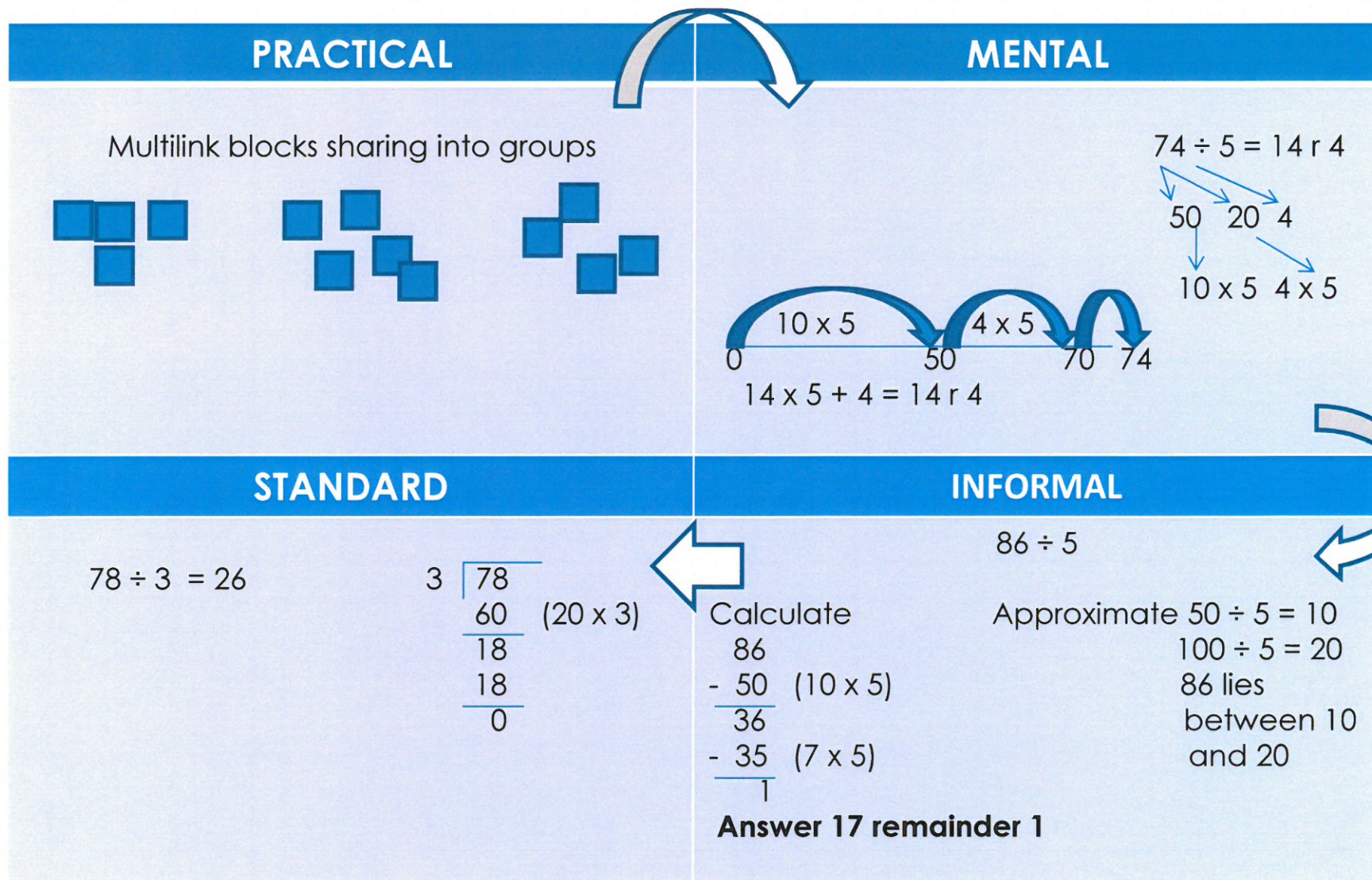


# Year 4: Multiplication






# Year 4: Division



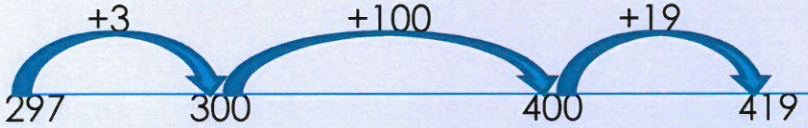
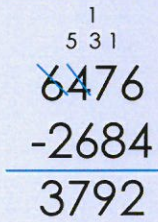
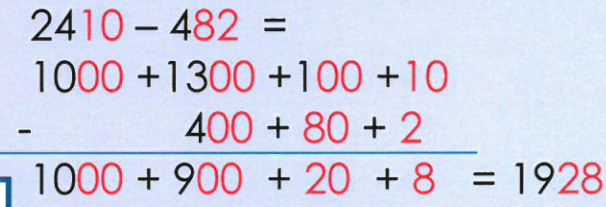


# Year 5: Addition

PRACTICAL	MENTAL
<p>The train left the station at 12.40pm and arrived at its destination at 4.38pm. How long did the journey take?</p> <p>56min + 3 hours + 38min</p>  <p>(38 – 4 = <b>34 min</b>)  56 + 4 = 1 hour; 3hrs + 1 hr = <b>4 hrs.</b>  <b>Total Journey time = 4 hours 34 mins</b></p>	$  \begin{array}{r}  126 + 93 \\  100 + 90 + 20 + 6 + 3 \\  100 + 110 + 9 \\  = 219  \end{array}  $
STANDARD	INFORMAL
<p>7 + 6 = 13, place the 3 in the units column and carry the ten forward to the tens column.  50 + 20 + 70 + the carried forward 10 = 80  Place the 80 in the tens column.  400 + 900 = 1300, place the 3 in the hundreds column and carry the thousands.  1 (1000) add the carried thousand = 2000</p>	<div data-bbox="884 1077 1064 1356"> <p>T H T U</p> <p>1 4 5 7</p> <p>+ 9 2 6</p> <hr/> <p>2 3 8 3</p> <p>1 1</p> </div> <div data-bbox="1153 1029 1332 1388"> <math display="block">  \begin{array}{r}  7587 \\  + 5675 \\  \hline  12000 \\  1100 \\  150 \\  12 \\  \hline  13262  \end{array}  </math> </div> <div data-bbox="1355 1125 1646 1340"> <p>(7000 + 5000)  (500 + 600)  (80 + 70)  (7 + 5)</p> </div> <div data-bbox="1668 1101 1982 1372"> <p>Add the most significant digits first:  In this example, thousands</p> </div>



# Year 5: Subtraction

PRACTICAL	MENTAL
<p>Use of interactive whiteboard and number lines on whiteboards</p> $419 - 297 = 122$ 	<p>Find the difference between 296 and 854</p> $296 + 4 = 300$ $300 + 500 = 800$ $800 + 54 = 854$ $4 + 500 + 54 = 558$
STANDARD	INFORMAL
	



# Year 5: Multiplication

PRACTICAL	MENTAL
<p>All tables must be known by heart, and children should respond instantaneously when asked any table fact. They should use these facts to work out other multiplication facts:</p> <p><math>9 \times 7</math></p> <p>i.e. Find <math>10 \times</math> then take off one group of 7.</p> <p>i.e. The inverse of <math>6 \times 8 = 48</math> is <math>48 \div 8 = 6</math></p>	<p>The class wants to make 275 spiders for a display. How many legs do they need to make?</p> <div><div><math>275 \times 10 = 2750</math> <math>275 \times 2 = 550</math> <math>2750 - 550 = 2200</math></div><div>or</div><div><math>300 \times 8 = 2400</math> <math>25 \times 8 = 200</math> <math>2400 - 200 = 2200</math></div></div> <p>Or 275 doubled is 550 550 doubled is 1100 1100 doubled is 2200</p>
STANDARD	INFORMAL
<div><div><math display="block">\begin{array}{r} 275 \\ \times 8 \\ \hline 1600 \\ 560 \\ 40 \\ \hline 2200 \end{array}</math></div><div>Leading to</div><div><math display="block">\begin{array}{r} 275 \\ \times 8 \\ \hline 2200 \end{array}</math></div></div>	<p>A grid method might be used which emphasises the number as a whole rather than individual digits.</p> <div><div><div><div>X</div><div>200</div><div>70</div><div>5</div></div><div>8</div><div><div>200</div><div>70</div><div>5</div></div></div><div><math display="block">\begin{array}{r} 1600 \\ 560 \\ 40 \\ \hline 2200 \end{array}</math></div></div>

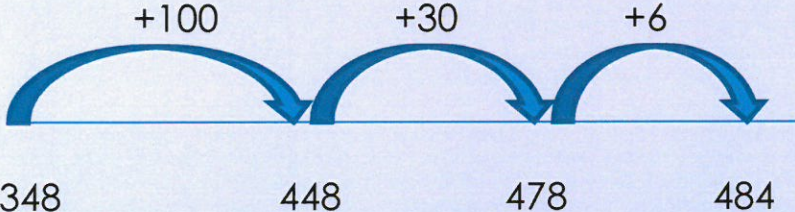


# Year 5: Division

MENTAL	MENTAL & JOTTINGS
<p>Estimate  <math>234 \div 9 =</math>            My estimation is 25 because I rounded up 234 to 250 and 9 to 10  <math>250 \div 10 = 25</math></p>	<p><math>570 \div 2 = (500 \div 2) + (70 \div 2)</math>  <math>= 250 + 35</math>  <math>= 285</math></p> <p>Partition then recombine</p>
STANDARD	INFORMAL
<div> <math display="block">  \begin{array}{r}  28 \\  15482 \\  \underline{300} \times \\  132 \\  \underline{120} \times \\  12  \end{array}  </math> </div> <p>or</p> <div> <math display="block">  \begin{array}{r}  28 \\  15432 \\  \underline{300} \\  132 \\  \underline{120} \\  12  \end{array}  </math> </div> <p><math>20 \div 8 =</math></p>	<p>432 school children are going on an outing. If each bus takes 15 passengers. How many buses will be needed?</p> <p><b>Estimate first!</b></p> <div> <p>Since <math>400 \div 10 = 40</math>            And <math>400 \div 20 = 20</math>            the answer lies between 20 and 40</p> </div> <div> <math display="block">  \begin{array}{r}  432 \\  150 - 10 \text{ buses} \\  \underline{282} \\  150 - 10 \text{ buses} \\  \underline{132} \\  120 - 8 \text{ buses} \\  \underline{12}  \end{array}  </math> </div> <p>Therefore the answer is 28 with a remainder of 12. So <b>29 buses</b> are needed.</p>

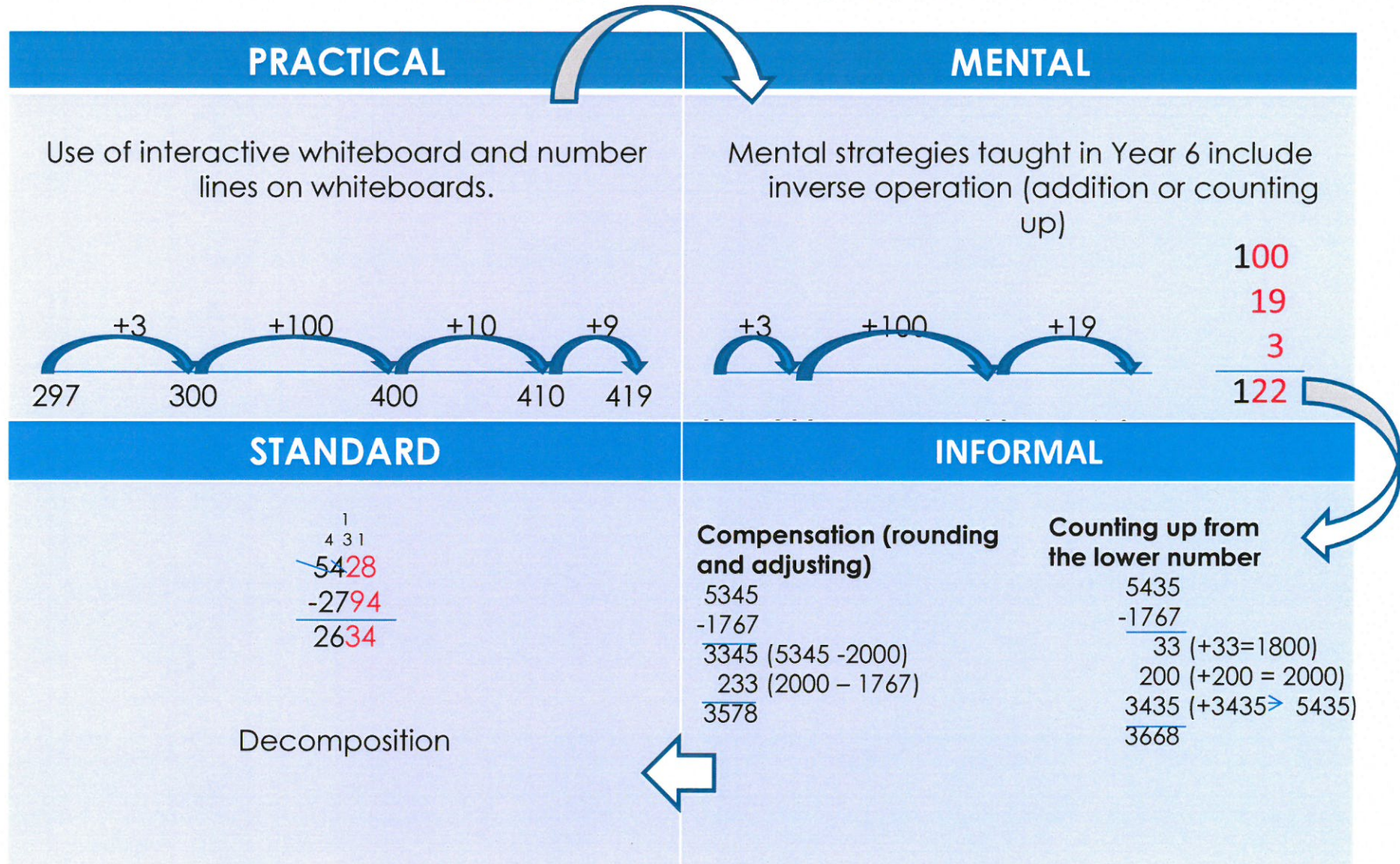


# Year 6: Addition

PRACTICAL	MENTAL
<p>Use of interactive whiteboard and number lines on whiteboards.</p> <p>348 increased by 136</p>  <p>348                  448                  478                  484</p>	<ul style="list-style-type: none"> <li>Near doubles               <math>159 + 160</math>  <math>150 \text{ doubled} = 300</math>  <math>300 + 9 + 10 = 319</math> </li> <li>Rounding and adjusting               <math>219 + 341</math>  <math>220 + 340 = 560</math> </li> <li>Missing number calculations               <math>76 + \square = 112</math>                (Using the inverse operation) <math>\square = 112 - 76</math> </li> </ul>
STANDARD	INFORMAL
$  \begin{array}{r}  \text{T H T U} \\  7486 \\  + 3927 \\  \hline  11413 \\  \text{1 1 1}  \end{array}  $	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <math display="block">  \begin{array}{r}  5384 \\  + 2729 \\  \hline  7000 \\  1000 \\  100 \\  13 \\  \hline  8113  \end{array}  </math> </div> <div style="width: 45%;"> <p>(5000 + 2000) (300 + 700) (80 + 20) (4 + 9)</p> </div> </div> <div style="margin-top: 20px;"> <p>Compensation</p> <math display="block">  \begin{array}{r}  4865 \\  + 2678 \\  \hline  7865 \quad (4865 + 3000) \\  322 \quad (3000 + 2678) \\  \hline  7543  \end{array}  </math> </div> <p>Add the most significant digits first: In this example, thousands</p>



# Year 6: Subtraction





# Year 6: Multiplication

PRACTICAL			MENTAL																			
<p>New strategies are introduced, such as</p> <ul style="list-style-type: none"><li>•To 'x25', divide by 4 then multiply by 100</li><li>•<math>36 \times 25 = (36 \div 4) \times 100 = 9 \times 100 = 900</math></li><li>•FACTORISE a multiplication, eg <math>36 \times 42 = 36 \times 6 \times 7</math> <math>= 216 \times 7 = 1512</math></li></ul>			<p>• Partitioning</p> <div><math>24 \times 16 \rightarrow 24 \times 10 = 240</math> <math>24 \times 16 \rightarrow 24 \times 6 = 120 + 24</math></div> <p>or</p> <div><math>24 \times 16 \rightarrow 20 \times 16 = 320</math> <math>24 \times 16 \rightarrow 4 \times 16 = 64</math></div> <p><math>240 + 120 + 24 = \mathbf{384}</math>      <math>320 + 64 = \mathbf{384}</math></p>																			
STANDARD			INFORMAL																			
<p>To multiply large numbers by single digit:</p> <div><math display="block">\begin{array}{r} 4273 \times \\ 8 \\ \hline 34184 \\ 252 \end{array}</math></div> <p>Work from the right and carry.</p>	<p>To multiply decimals:</p> <div><math display="block">\begin{array}{l} 2.57 \times 4 \\ 2.0 \times 4 = 8.0 \\ 0.5 \times 4 = 2.0 \\ 0.07 \times 4 = 0.28 \\ \hline 10.28 \end{array}</math></div>	<p>Long multiplication</p> <div><math display="block">\begin{array}{r} 246 \times \\ 35 \\ \hline 7000 \quad (200 \times 35) \\ 1400 \quad (40 \times 35) \\ 210 \quad (6 \times 35) \\ \hline 8610 \end{array}</math></div>	<p>Grid Method</p> <p><math>356 \times 24</math></p> <div><table><tr><td>X</td><td>300</td><td>50</td><td>6</td><td>=</td><td></td></tr><tr><td>20</td><td>6000</td><td>1000</td><td>120</td><td></td><td></td></tr><tr><td>6</td><td>1200</td><td>200</td><td>24</td><td></td><td></td></tr></table></div> <div><math display="block">\begin{array}{r} 7120 \\ +1424 \\ \hline 8544 \end{array}</math></div>		X	300	50	6	=		20	6000	1000	120			6	1200	200	24		
X	300	50	6	=																		
20	6000	1000	120																			
6	1200	200	24																			



# Year 6: Division

PRACTICAL			MENTAL & JOTTINGS	
<p>Estimation</p> <p><math>23.4 \div 9 =</math></p> <p>My estimation is 2.5 because I rounded up 23.4 to 25 and 9 to 10  <math>25 \div 10 = 2.5</math></p>			<p>Use doubling and halving  eg, to x by 50, multiply by 100 then halve</p> <p><math>26 \times 50</math>  <math>26 \times 100 = 2600</math>  <math>2600 \div 1300</math></p>	
STANDARD			INFORMAL	
<p><b>Short Division</b></p> $\begin{array}{r} 32 \text{ r } 9 \\ 6 \overline{) 196} \\ - 180 \text{ (30 x 6)} \\ \hline 16 \\ 12 \text{ (2 x 6)} \\ \hline 4 \end{array}$	<p><b>Long Division</b></p> $\begin{array}{r} 34 \\ 26 \overline{) 884} \\ \underline{780} \text{ (30 x 26)} \\ 104 \\ \underline{104} \text{ (4 x 26)} \\ 0 \end{array}$	<p><b>Division of Decimals</b></p> $\begin{array}{r} 12.5 \\ 78 \overline{) 787.5} \\ \underline{780} \\ 70.0 \text{ (10 x 7)} \\ \underline{70.0} \\ 17.5 \\ \underline{14.0} \text{ (2 x 7)} \\ 3.5 \\ \underline{3.5} \text{ (0.5 x 7)} \\ 0 \end{array}$	<p>• Repeated Subtraction</p> $\begin{array}{r} 128 \div 16 \\ 128 \\ \underline{32} \text{ (2 x 16)} \\ 96 \\ \underline{32} \text{ (2 x 16)} \\ 64 \\ \underline{32} \text{ (2 x 16)} \\ 32 \\ \underline{32} \text{ (2 x 16)} \\ 0 \end{array} = 8$	