

FIGURES FOR BOOKKEEPING

LEARNER'S PRIMER

1 3
0 4 5
6 7
8 9
2 10



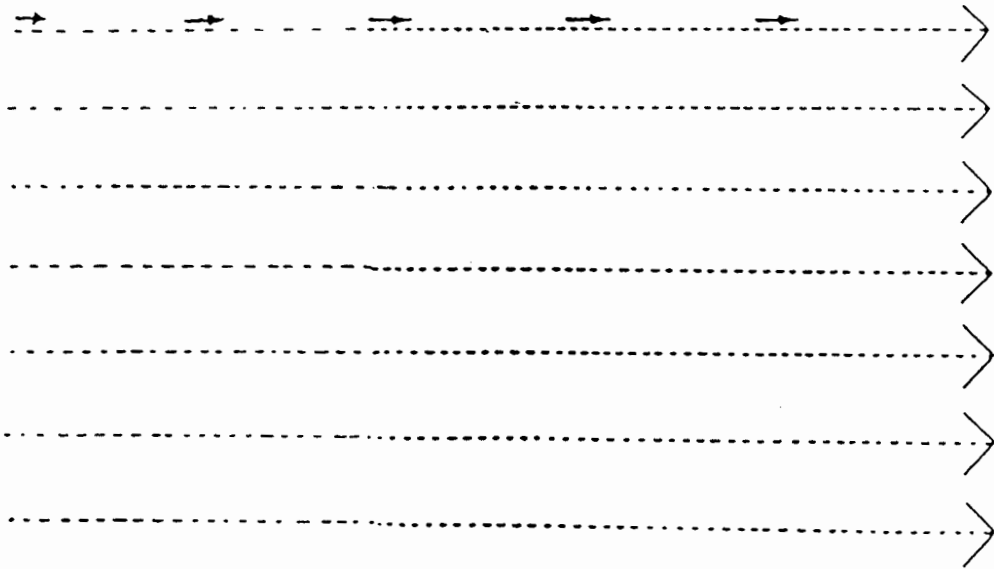
FOOD AND AGRICULTURE ORGANIZATION
OF THE UNITED NATIONS,
REGIONAL OFFICE FOR AFRICA

1. LINES AND FIGURES

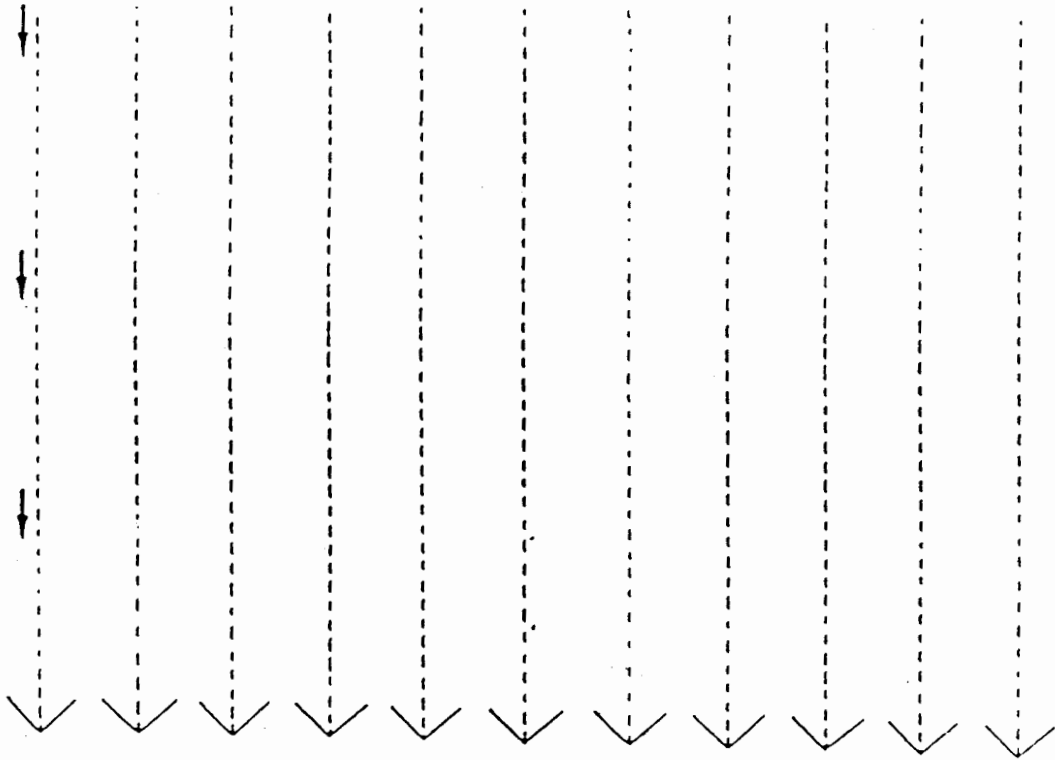
0 TO 9

PRACTICE

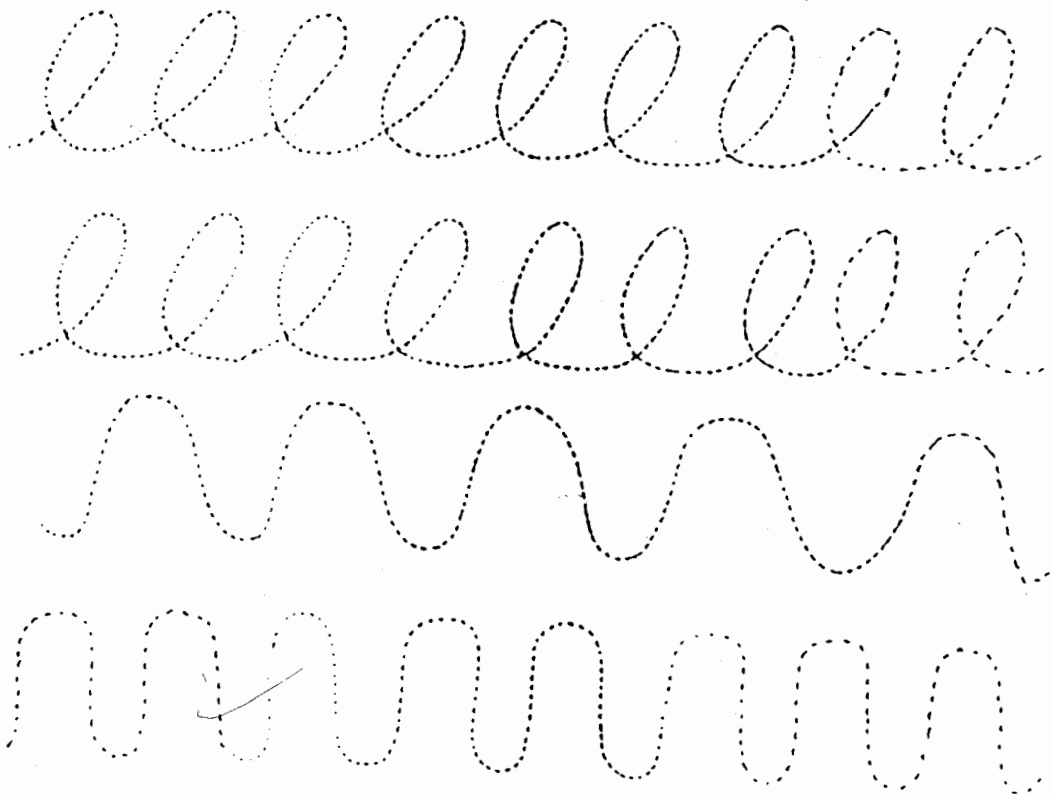
Draw the lines



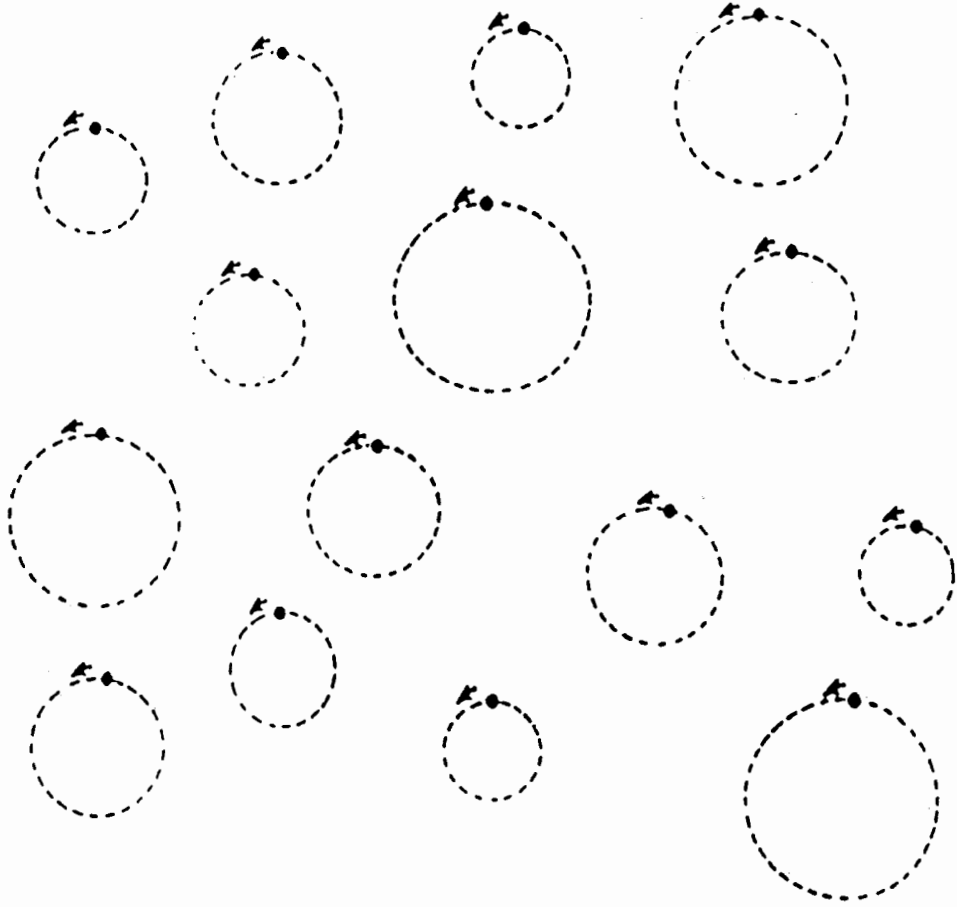
Draw the lines



Draw the curves



Draw the circles



1

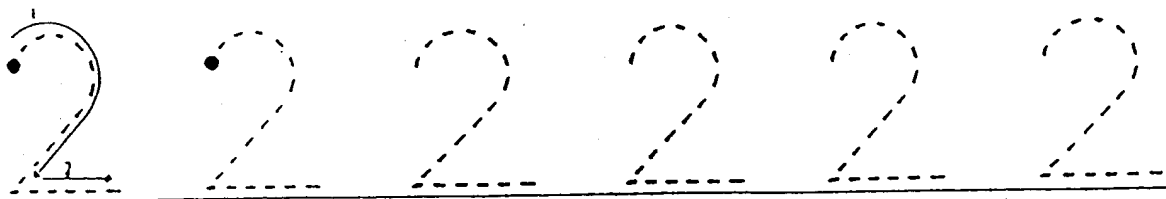


Write several figures 1 on the line below



1

2



Write several figures 2

1 2

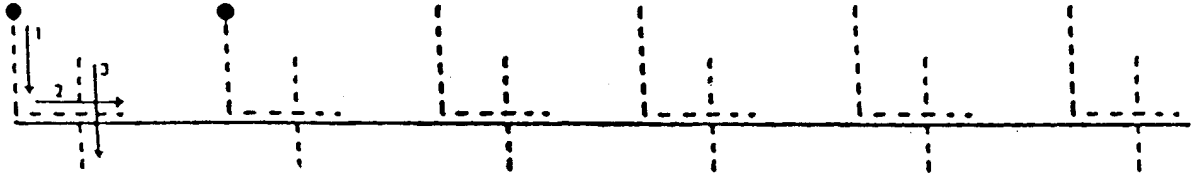
3



Write several figures 3

1 2 3

4



Write several figures 4



1 2 3 4

5



Write several figures 5



1 2 3 4 5

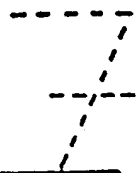
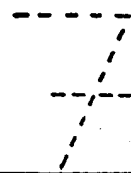
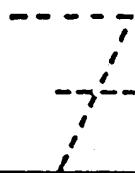
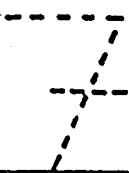
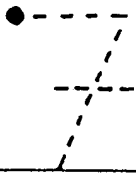
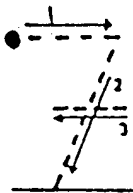
6



Write several figures 6

0 1 2 3 4 5 6

7



Write several figures 7

0 1 2 3 4 5 6 7

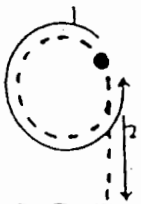
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Write several 8

0 1 2 3 4 5 6 7 8

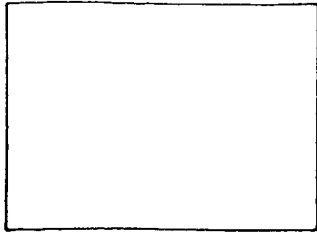
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Write several figures 9

0 1 2 3 4 5 6 7 8 9

0

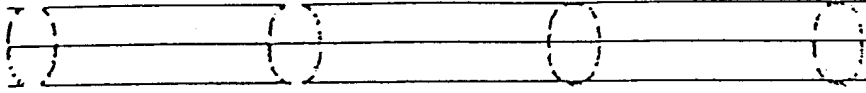


0

0

0

0

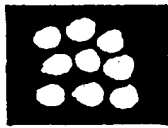


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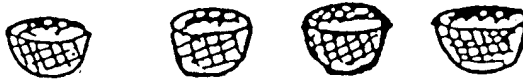
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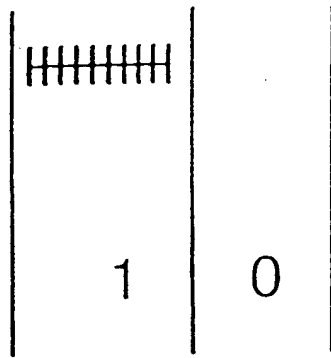
PRACTICE



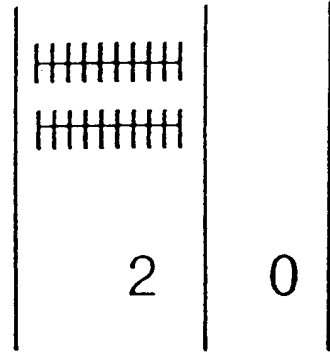
TEST



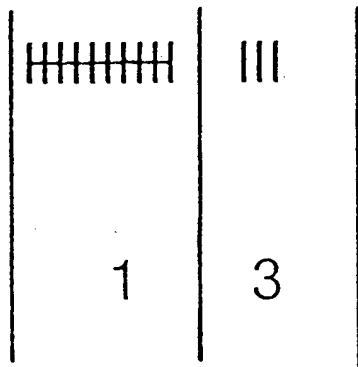
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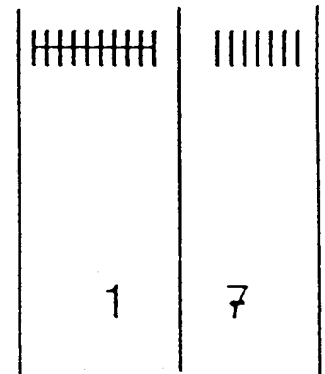
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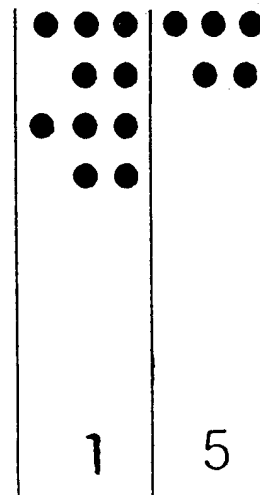
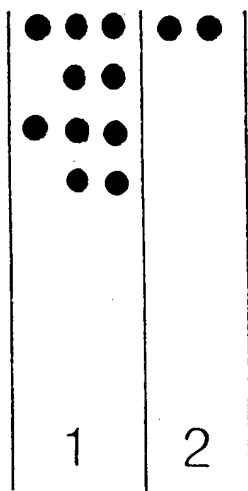
20



13



17



PRACTICE

10

11

12

13

14

15

16

17

18

19

20



10 10 1 1 1 1 1 1 1

11 11 1

12 12 1

13 13 1

14 14 1

15 15 1 1 1 1 1 1 1

16 16 1

17 17 1



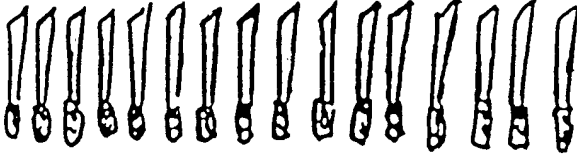



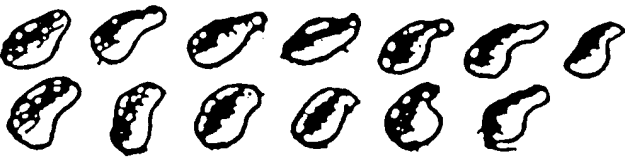

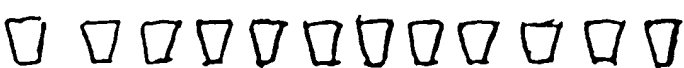
18 18 1

19 19 1

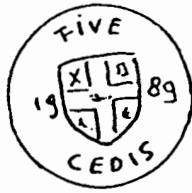
20 20 2 2

TEST

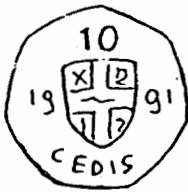


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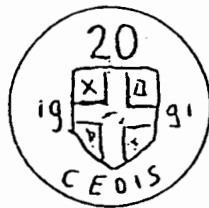
3. COINS: ₵ 5, 10, 20, 50



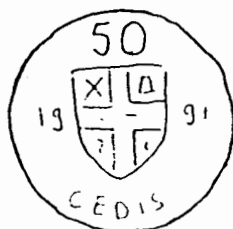
₵ 5



₵ 10



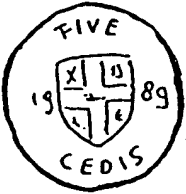
₵ 20



₵ 50

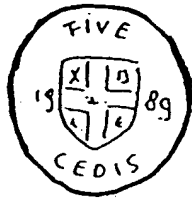
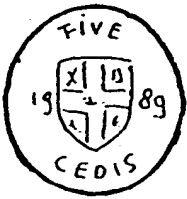
EXAMPLES

$$\text{\$}5 + =$$



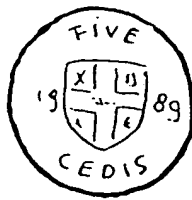
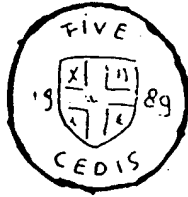
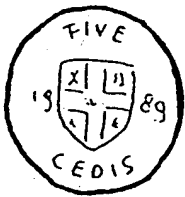
\\$5

= \\$5



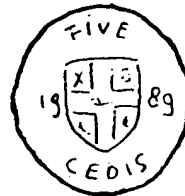
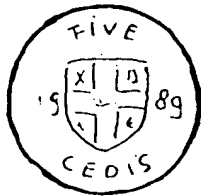
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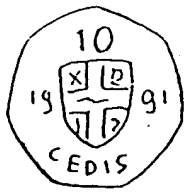
\\$5 + \\$5 + \\$5

= \\$15



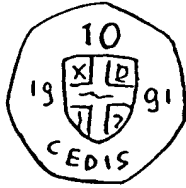
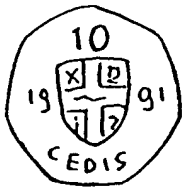
\\$5 + \\$5 + \\$5 + \\$5

= \\$20



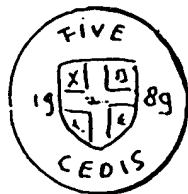
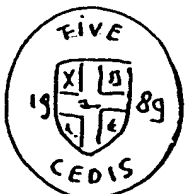
¢ 10

= ¢ 10



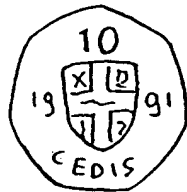
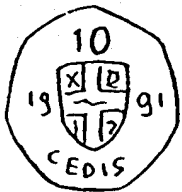
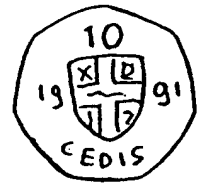
¢ 10 + ¢ 10

= ¢ 20



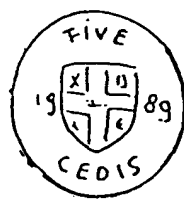
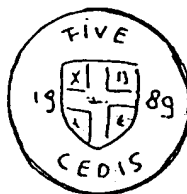
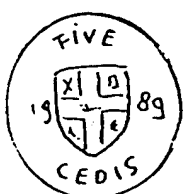
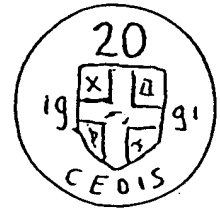
¢ 5 + ¢ 5

= ¢ 10



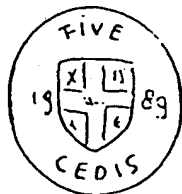
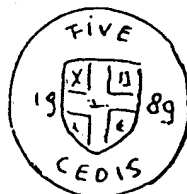
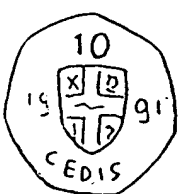
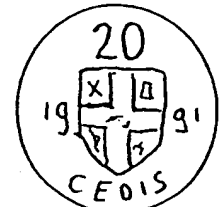
¢ 10 + ¢ 10

= ¢ 20



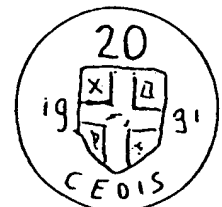
¢ 5 + ¢ 5 + ¢ 5 + ¢ 5

= ¢ 20



¢ 10 + ¢ 5 + ¢ 5

= ¢ 20



PRACTICE ¢ 10

¢ 15

¢ 5

¢ 10



$$\begin{array}{r} \text{¢ } 10 \\ + \text{¢ } 5 \\ \hline \end{array}$$

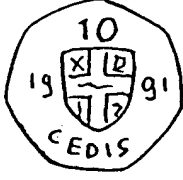
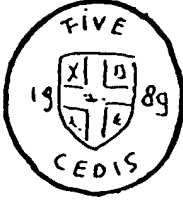

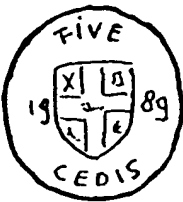
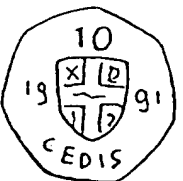
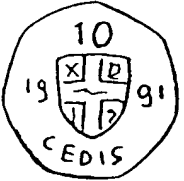
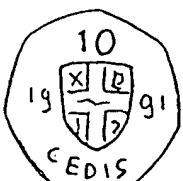

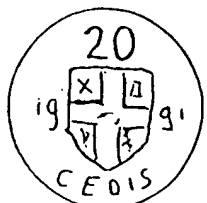
$$\begin{array}{r} \text{¢ } 15 \\ + \text{¢ } 5 \\ \hline \end{array}$$

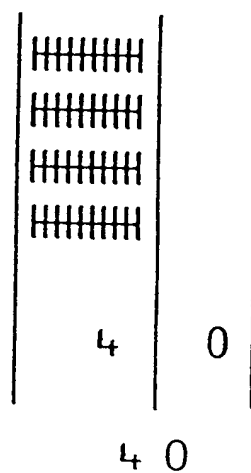
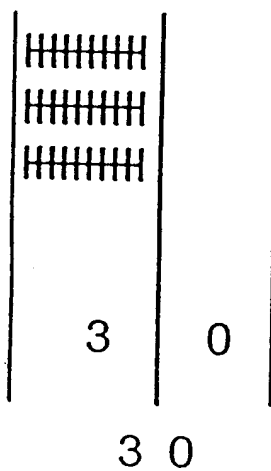
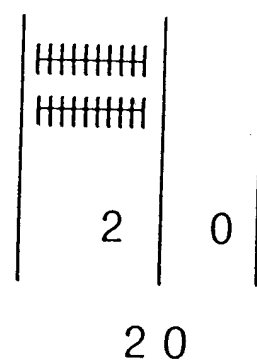
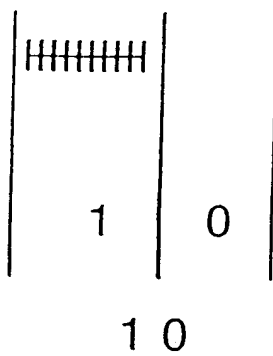
$$\begin{array}{r} \text{¢ } 5 \\ + \text{¢ } 5 \\ \hline \end{array}$$

$$\begin{array}{r} \text{¢ } 10 \\ + \text{¢ } 10 \\ \hline \end{array}$$

TEST

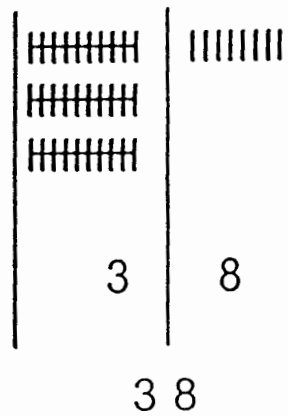
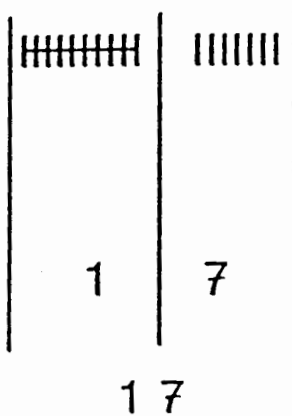
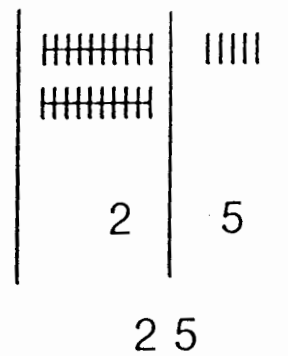
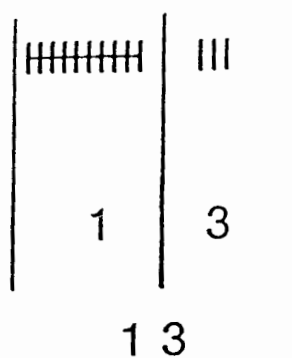


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EXAMPLEPRACTICE

Write in the right column 30, 40, 50, 60, 70, 80, 90

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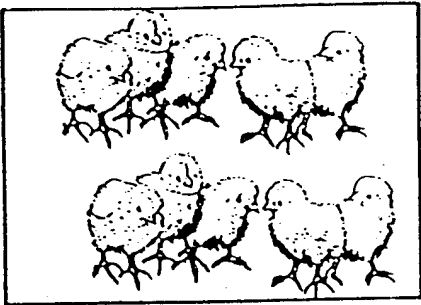
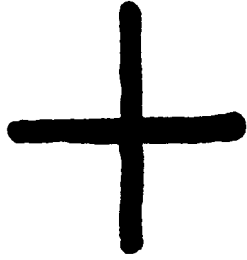
EXAMPLEPRACTICE

Write in the right column

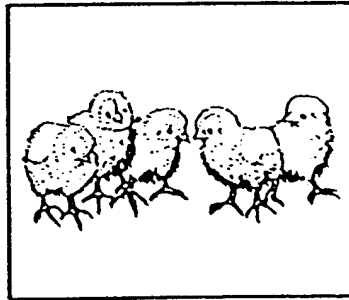
51, 42, 67, 83, 69, 27

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5. ADDITION

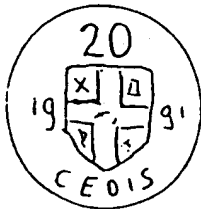


10

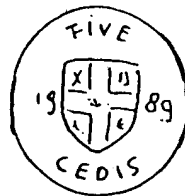


5

= 15



¢ 20



¢ 5

= ¢ 25

EXAMPLE

$$3 + 2 = \begin{array}{|c|c|} \hline & 3 \\ \hline + & 2 \\ \hline = & 5 \\ \hline \end{array}$$

$$10 + 6 = \begin{array}{|c|c|} \hline & 1 & 0 \\ \hline + & & 6 \\ \hline = & 1 & 6 \\ \hline \end{array}$$

$$5 + 4 = \begin{array}{|c|c|} \hline & 5 \\ \hline + & 4 \\ \hline = & 9 \\ \hline \end{array}$$

$$12 + 5 = \begin{array}{|c|c|} \hline & 1 & 2 \\ \hline + & & 5 \\ \hline = & 1 & 7 \\ \hline \end{array}$$

$$45 + 14 =$$

$$\begin{array}{|c|c|} \hline & 4 & 5 \\ \hline + & 1 & 4 \\ \hline = & 5 & 9 \\ \hline \end{array}$$

$$64 + 23 =$$

$$\begin{array}{|c|c|} \hline & 6 & 4 \\ \hline + & 2 & 3 \\ \hline = & 8 & 7 \\ \hline \end{array}$$

$$55 + 10 =$$

$$\begin{array}{|c|c|} \hline & 5 & 5 \\ \hline + & 1 & 0 \\ \hline = & 6 & 5 \\ \hline \end{array}$$

$$83 + 15 =$$

$$\begin{array}{|c|c|} \hline & 8 & 3 \\ \hline + & 1 & 5 \\ \hline = & 9 & 8 \\ \hline \end{array}$$

PRACTICE

$2 + 2$

	2
+	2
=	

$30 + 22$

3	0
+	22
=	

$5 + 4$

$83 + 15$

$3 + 5$

$45 + 14$

$10 + 4$

$66 + 10$

$14 + 3$

$52 + 22$

$12 + 6$

$44 + 13$



EXAMPLES

$$6 + 5 \quad + \begin{array}{|c|c|} \hline 1 & 6 \\ \hline & 5 \\ \hline = & 1 & 1 \\ \hline \end{array}$$

$$17 + 4$$

$$+ \begin{array}{|c|c|} \hline 1 & 7 \\ \hline & 4 \\ \hline = & 2 & 1 \\ \hline \end{array}$$

$$7 + 6 \quad + \begin{array}{|c|c|} \hline 1 & 7 \\ \hline & 6 \\ \hline = & 1 & 3 \\ \hline \end{array}$$

$$19 + 5$$

$$+ \begin{array}{|c|c|} \hline 1 & 9 \\ \hline & 5 \\ \hline = & 2 & 4 \\ \hline \end{array}$$

$$23 + 18$$

$$+ \begin{array}{|c|c|} \hline 1 & \\ \hline 2 & 3 \\ \hline + & 1 & 8 \\ \hline = & 4 & 1 \\ \hline \end{array}$$

$$56 + 35$$

$$+ \begin{array}{|c|c|} \hline 1 & \\ \hline 5 & 6 \\ \hline + & 3 & 5 \\ \hline = & 9 & 1 \\ \hline \end{array}$$

$$44 + 29$$

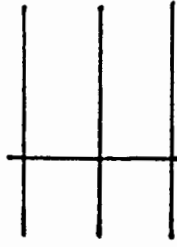
$$+ \begin{array}{|c|c|} \hline 1 & \\ \hline 4 & 4 \\ \hline + & 2 & 9 \\ \hline = & 7 & 3 \\ \hline \end{array}$$

$$35 + 35$$

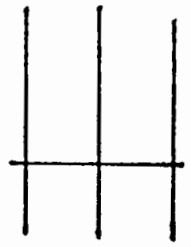
$$+ \begin{array}{|c|c|} \hline 1 & \\ \hline 3 & 5 \\ \hline + & 3 & 5 \\ \hline = & 7 & 0 \\ \hline \end{array}$$

PRACTICE

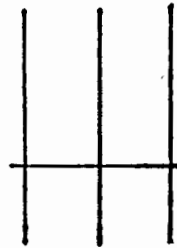
$6 + 8$



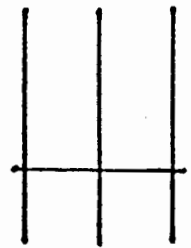
$55 + 36$



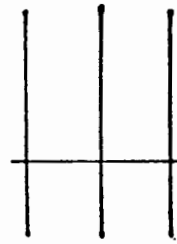
$7 + 6$



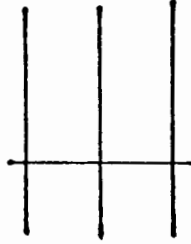
$44 + 18$



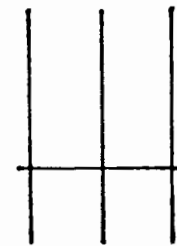
$9 + 7$



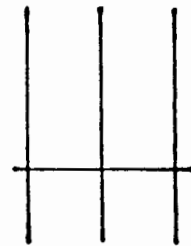
$26 + 25$



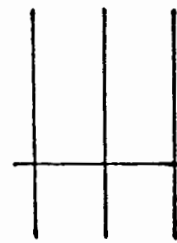
$13 + 8$



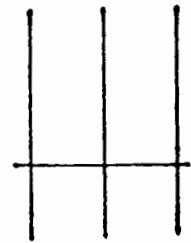
$78 + 14$



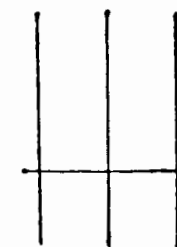
$17 + 5$



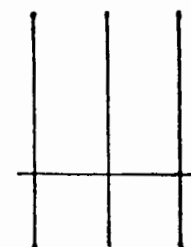
$39 + 26$

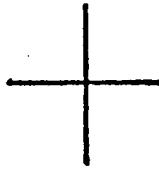


$14 + 6$



$63 + 36$



TEST

$$\begin{array}{r} 2 \\ + 1 \\ \hline \end{array}$$

$$\begin{array}{r} 3 \\ + 2 \\ \hline \end{array}$$

$$\begin{array}{r} 4 \\ + 1 \\ \hline \end{array}$$

$$\begin{array}{r} 6 \\ + 4 \\ \hline \end{array}$$

$$\begin{array}{r} 7 \\ + 6 \\ \hline \end{array}$$

$$\begin{array}{r} 9 \\ + 5 \\ \hline \end{array}$$

$$\begin{array}{r} 8 \\ + 7 \\ \hline \end{array}$$

$$\begin{array}{r} 9 \\ + 8 \\ \hline \end{array}$$

$$\begin{array}{r} 10 \\ + 9 \\ \hline \end{array}$$

$$\begin{array}{r} 11 \\ + 2 \\ \hline \end{array}$$

$$\begin{array}{r} 32 \\ + 19 \\ \hline \end{array}$$

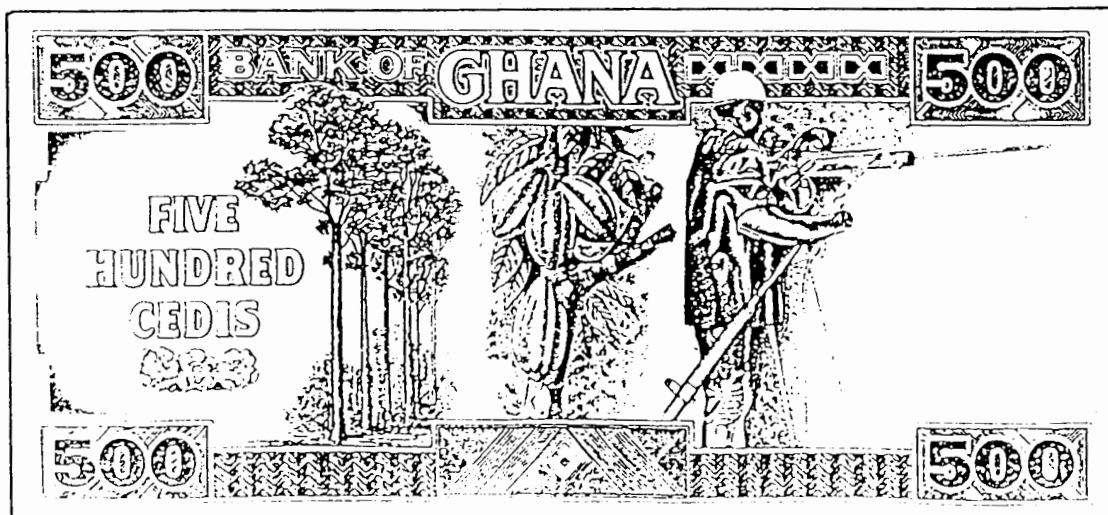
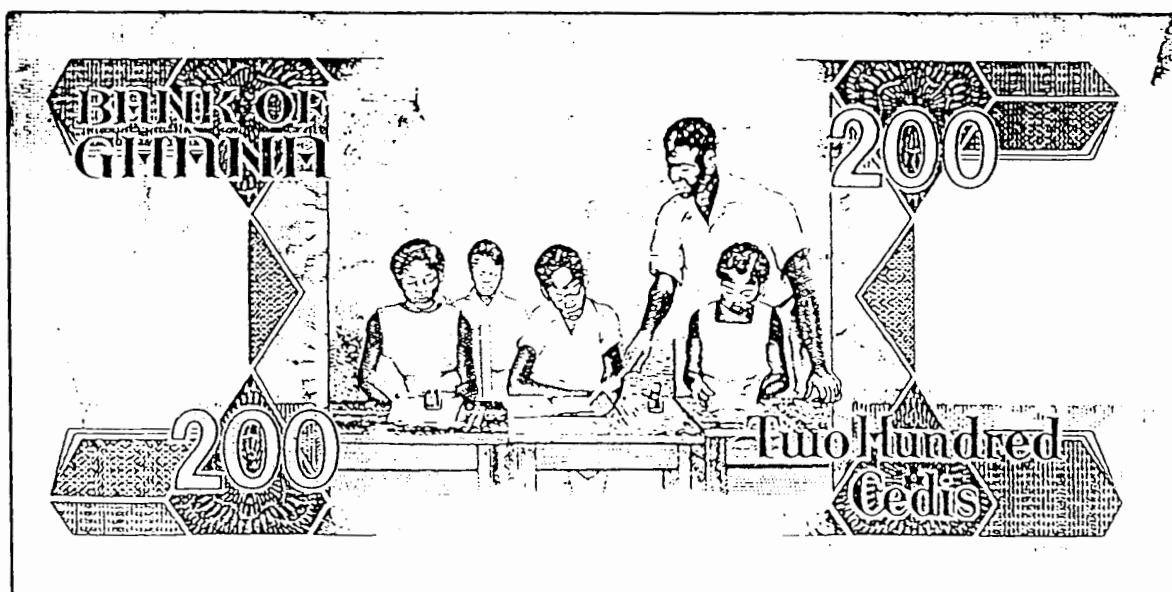
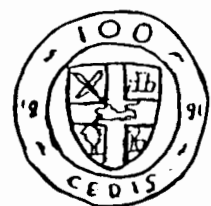
$$\begin{array}{r} 56 \\ + 27 \\ \hline \end{array}$$

$$\begin{array}{r} 75 \\ + 17 \\ \hline \end{array}$$

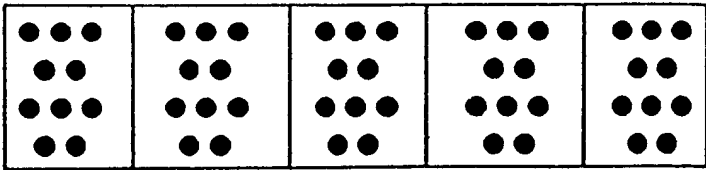
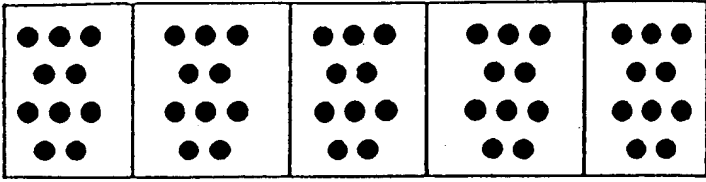
$$\begin{array}{r} 43 \\ + 39 \\ \hline \end{array}$$

$$\begin{array}{r} 64 \\ + 28 \\ \hline \end{array}$$

6. 100 AND HIGHER



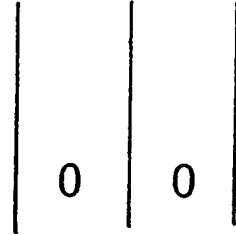
EXAMPLES



100



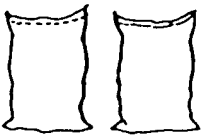
1



0

0

100

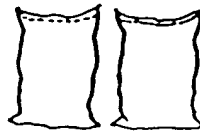


2

0

0

200

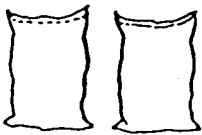


3

0

0

300

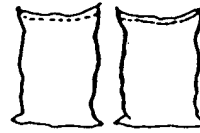
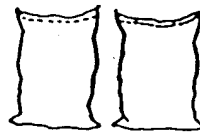


4

0

0

400



5

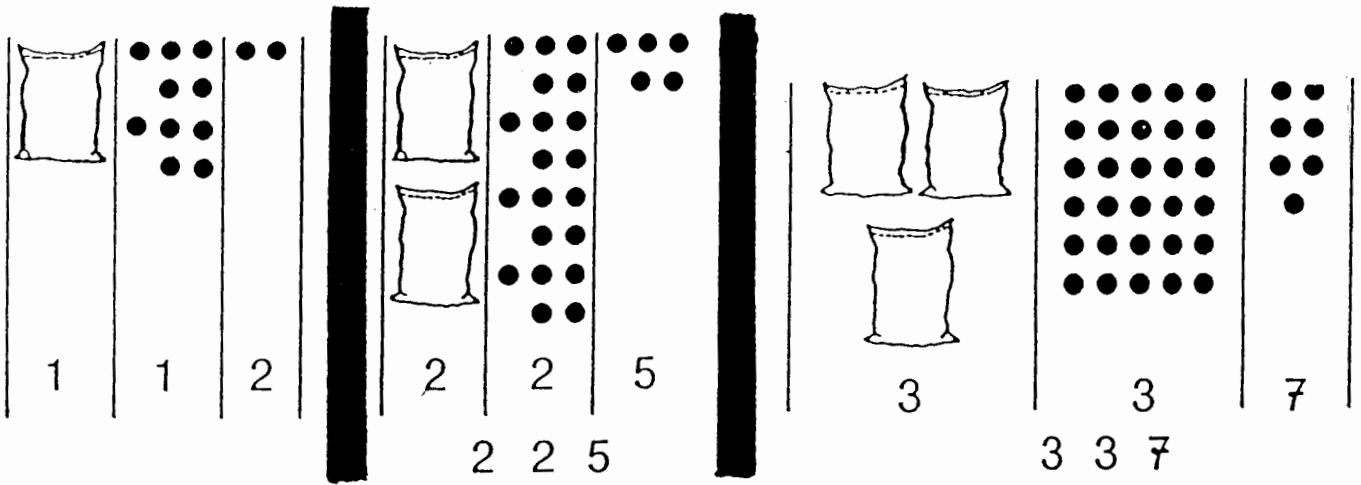
0

0

500



EXAMPLES



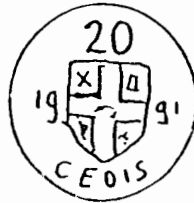
PRACTICE

Write in the right column

442,	517,	675,	721,	845,	951,
172,	386,	735,	264,	182,	607.

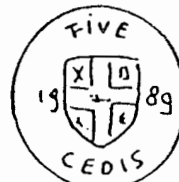
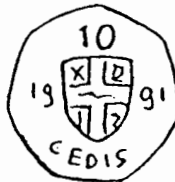
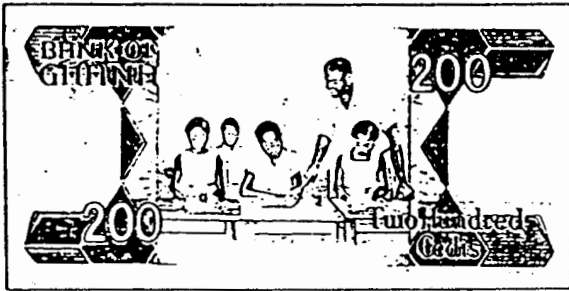


EXAMPLES



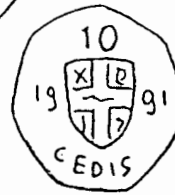
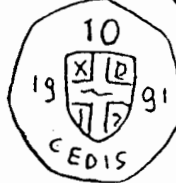
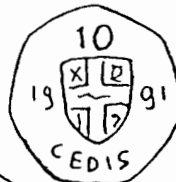
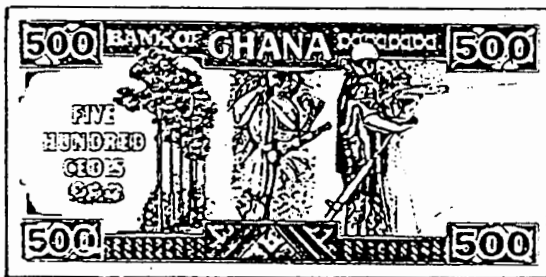
₵	1	0	0
+	₵	2	0
=	₵	1	2
		0	

₵ 100 + ₵ 20 = ₵ 120



₵	2	0	0
+	₵	1	0
			5
=	₵	2	1
			5

₵ 200 + ₵ 10 + ₵ 5 = ₵ 215



₵	5	0	0
+	₵	1	0
			0
			0
			0

₵ 500 + ₵ 10 + ₵ 10 + ₵ 10 = ₵ 530



₵	1	0	0
+	₵	5	0
			0
=	₵	6	0
			0

₵ 100 + ₵ 500 = ₵ 600

EXAMPLES

$$\begin{array}{r}
 \overset{1}{1} \quad \overset{1}{6} \quad 7 \\
 + \quad \quad 4 \quad 6 \\
 \hline
 = \quad 1 \quad 7 \quad 3
 \end{array}$$

$$\begin{array}{r}
 \quad \quad \quad \overset{1}{3} \quad 0 \quad 8 \\
 + \quad 2 \quad 4 \quad 5 \\
 \hline
 = \quad 5 \quad 5 \quad 3
 \end{array}$$

$$\begin{array}{r}
 \quad \quad \quad \overset{1}{2} \quad \overset{1}{4} \quad 7 \\
 \quad \quad 3 \quad 6 \quad 3 \\
 + \quad 1 \quad 2 \quad 5 \\
 \hline
 = \quad 7 \quad 3 \quad 5
 \end{array}$$

PRACTICE

$$\begin{array}{r}
 \quad 1 \quad 5 \quad 6 \\
 + \quad \quad 3 \quad 5 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 4 \quad 8 \quad 7 \\
 + \quad 3 \quad 5 \quad 4 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad \quad 5 \quad 5 \\
 \quad \quad 7 \quad 5 \\
 + \quad \quad 2 \quad 2 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 5 \quad 4 \quad 7 \\
 + \quad 3 \quad 6 \quad 3 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

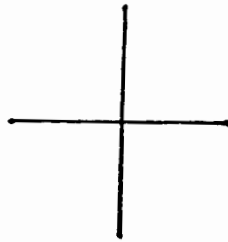
$$\begin{array}{r}
 \quad 7 \quad 4 \quad 3 \\
 + \quad 1 \quad 5 \quad 7 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 1 \quad 2 \quad 8 \\
 \quad 2 \quad 3 \quad 9 \\
 + \quad 2 \quad 4 \quad 6 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 4 \quad 9 \quad 5 \\
 + \quad 3 \quad 5 \quad 5 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 3 \quad 2 \quad 8 \\
 + \quad 6 \quad 3 \quad 4 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

$$\begin{array}{r}
 \quad 2 \quad 2 \quad 0 \\
 \quad 1 \quad 3 \quad 6 \\
 + \quad 2 \quad 3 \quad 8 \\
 \hline
 = \quad \quad \quad
 \end{array}$$

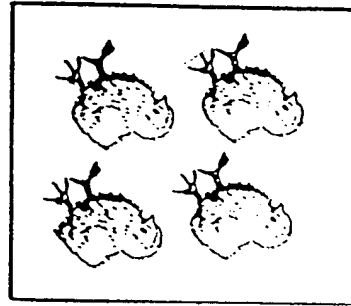
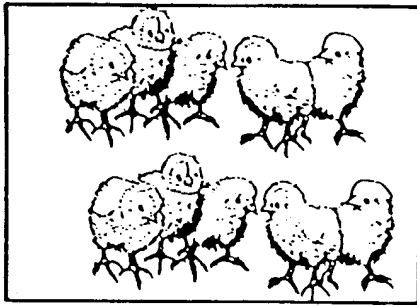
TEST

$$\begin{array}{r} 125 \\ + \underline{65} \\ \hline \end{array} \quad \begin{array}{r} 238 \\ + \underline{126} \\ \hline \end{array} \quad \begin{array}{r} 404 \\ + \underline{128} \\ \hline \end{array} \quad \begin{array}{r} 785 \\ + \underline{127} \\ \hline \end{array}$$

$$\begin{array}{r} 666 \\ + \underline{166} \\ \hline \end{array} \quad \begin{array}{r} 123 \\ + \underline{456} \\ \hline \end{array} \quad \begin{array}{r} 789 \\ + \underline{132} \\ \hline \end{array} \quad \begin{array}{r} 384 \\ + \underline{263} \\ \hline \end{array}$$

$$\begin{array}{r} 156 \\ 24 \\ + \underline{217} \\ \hline \end{array} \quad \begin{array}{r} 238 \\ 141 \\ + \underline{260} \\ \hline \end{array} \quad \begin{array}{r} 427 \\ 234 \\ + \underline{255} \\ \hline \end{array} \quad \begin{array}{r} 250 \\ 125 \\ + \underline{125} \\ \hline \end{array}$$

7. SUBTRACTION



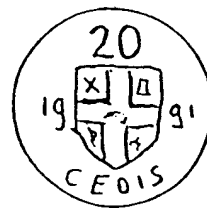
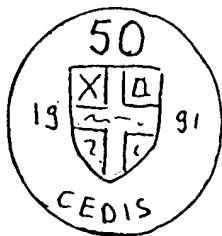
10

-

4

=

6



¢ 50

-

¢ 20

=

¢ 30

EXAMPLES

$$6 - 2 = \begin{array}{|c|c|} \hline & 6 \\ \hline - & 2 \\ \hline = & 4 \\ \hline \end{array}$$

$$14 - 3 = \begin{array}{|c|c|} \hline & 1 & 4 \\ \hline - & & 3 \\ \hline = & 1 & 1 \\ \hline \end{array}$$

$$9 - 5 = \begin{array}{|c|c|} \hline & 9 \\ \hline - & 5 \\ \hline = & 4 \\ \hline \end{array}$$

$$18 - 6 = \begin{array}{|c|c|} \hline & 1 & 8 \\ \hline - & & 6 \\ \hline = & 1 & 2 \\ \hline \end{array}$$

$$68 - 13$$

$$= \begin{array}{|c|c|c|} \hline & 6 & 8 \\ \hline - & 1 & 3 \\ \hline = & 5 & 5 \\ \hline \end{array}$$

$$99 - 39$$

$$= \begin{array}{|c|c|c|} \hline & 9 & 9 \\ \hline - & 3 & 9 \\ \hline = & 6 & 0 \\ \hline \end{array}$$

$$434 - 212$$

$$= \begin{array}{|c|c|c|} \hline & 4 & 3 & 4 \\ \hline - & 2 & 1 & 2 \\ \hline = & 2 & 2 & 2 \\ \hline \end{array}$$

$$328 - 215$$

$$= \begin{array}{|c|c|c|} \hline & 3 & 2 & 8 \\ \hline - & 2 & 1 & 5 \\ \hline = & 1 & 1 & 3 \\ \hline \end{array}$$

PRACTICE

5-3

		5	
-		3	
=			

22-10

	2	2	
-	7	0	
=			

9-6

-			
=			

47-25

-			
=			

3-3

-			
=			

168-42

-			
=			

16-4

-			
=			

789-36

-			
=			

13-7

-			
=			

846-237

-			
=			

18-6

-			
=			

640-370

-			
=			

EXAMPLES

$$22 - 4 = \begin{array}{|c|c|} \hline 1 & 12 \\ \hline 2 & 2 \\ \hline & 4 \\ \hline 1 & 8 \\ \hline \end{array}$$

$$34 - 15$$

$$= \begin{array}{|c|c|} \hline 2 & 14 \\ \hline 3 & 4 \\ \hline 1 & 5 \\ \hline 1 & 9 \\ \hline \end{array}$$

$$13 - 5 = \begin{array}{|c|c|} \hline 0 & 13 \\ \hline 1 & 3 \\ \hline & 5 \\ \hline & 8 \\ \hline \end{array}$$

$$63 - 24$$

$$= \begin{array}{|c|c|} \hline 5 & 13 \\ \hline 6 & 3 \\ \hline 2 & 4 \\ \hline 3 & 9 \\ \hline \end{array}$$

$$80 - 63$$

$$= \begin{array}{|c|c|c|} \hline & 7 & 10 \\ \hline & 8 & 0 \\ \hline & 6 & 3 \\ \hline 1 & 7 & \\ \hline \end{array}$$

$$542 - 27$$

$$= \begin{array}{|c|c|c|} \hline & 3 & 12 \\ \hline 5 & 4 & 2 \\ \hline & 2 & 7 \\ \hline 5 & 1 & 5 \\ \hline \end{array}$$

$$784 - 349$$

$$= \begin{array}{|c|c|c|} \hline & 7 & 14 \\ \hline 7 & 8 & 4 \\ \hline 3 & 4 & 9 \\ \hline 4 & 3 & 5 \\ \hline \end{array}$$

$$825 - 458$$

$$= \begin{array}{|c|c|c|} \hline & 7 & 11 & 15 \\ \hline 8 & 2 & 5 \\ \hline 4 & 5 & 8 \\ \hline 3 & 6 & 7 \\ \hline \end{array}$$

PRACTICE

$14 - 6$

$82 - 65$

	8	2
-	6	5
=		

$23 - 8$

$54 - 37$

$45 - 7$

$236 - 127$

$74 - 38$

$781 - 597$

$57 - 47$

$530 - 208$

$94 - 58$

$994 - 728$

TEST

$$\begin{array}{r} 11 \\ - 2 \\ \hline \end{array} \quad \begin{array}{r} 25 \\ - 8 \\ \hline \end{array} \quad \begin{array}{r} 34 \\ - 16 \\ \hline \end{array} \quad \begin{array}{r} 82 \\ - 27 \\ \hline \end{array}$$

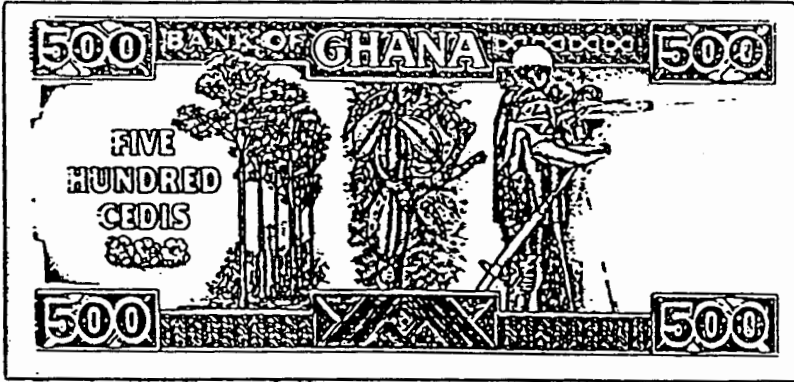
$$\begin{array}{r} 46 \\ - 39 \\ \hline \end{array} \quad \begin{array}{r} 253 \\ - 28 \\ \hline \end{array} \quad \begin{array}{r} 861 \\ - 59 \\ \hline \end{array} \quad \begin{array}{r} 648 \\ - 229 \\ \hline \end{array}$$

$$\begin{array}{r} 732 \\ - 248 \\ \hline \end{array} \quad \begin{array}{r} 425 \\ - 368 \\ \hline \end{array} \quad \begin{array}{r} 947 \\ - 569 \\ \hline \end{array} \quad \begin{array}{r} 226 \\ - 189 \\ \hline \end{array}$$

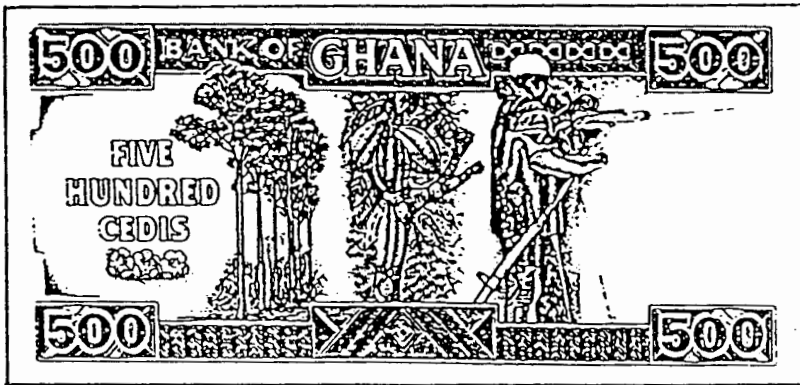
8. NUMBERS 1000 10.000



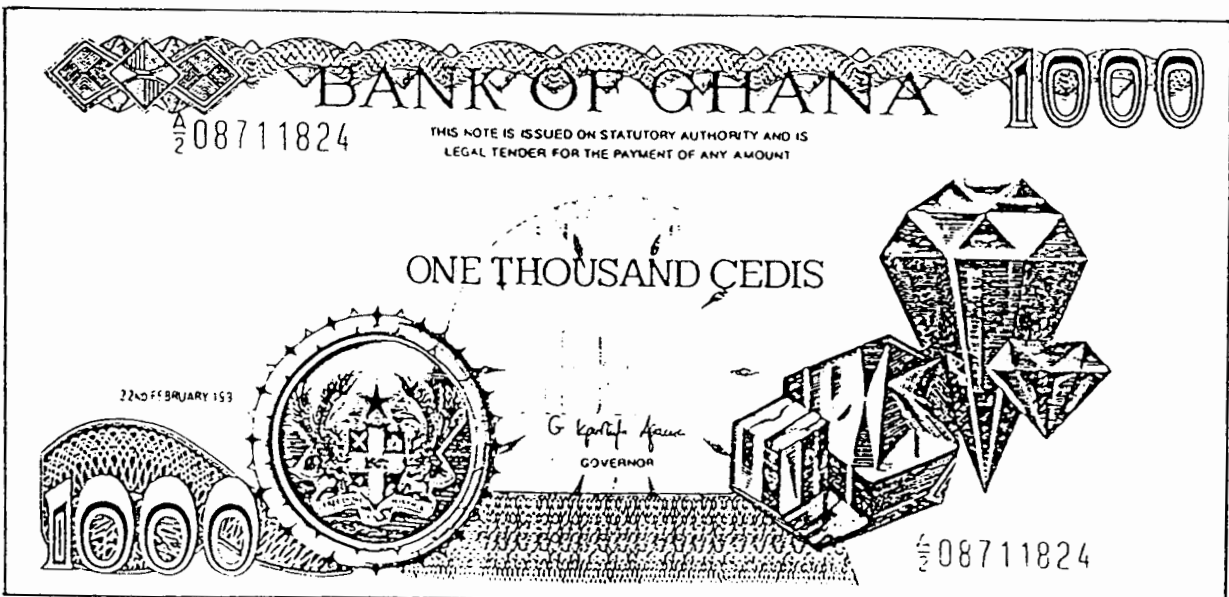
REVISION + -



+



$$\begin{array}{r}
 \text{¢} \quad | \quad | \quad | \quad | \\
 \quad \quad | \quad 5 \quad 0 \quad 0 \\
 \text{¢} \quad | \quad | \quad | \quad | \\
 \quad \quad | \quad 5 \quad 0 \quad 0 \\
 + \quad | \quad | \quad | \quad | \\
 \hline
 = \text{¢} \quad | \quad 1 \quad | \quad 0 \quad 0 \quad 0
 \end{array}$$



¢ 1000

PRACTICE

$$6736 + 5984$$

$$1225 + 350 + 28$$

$$3260 + 935 + 1580$$

$$644 + 703 + 1750 + 425$$

$$3524 + 5640 + 2307$$

--	--	--	--	--	--

TEST

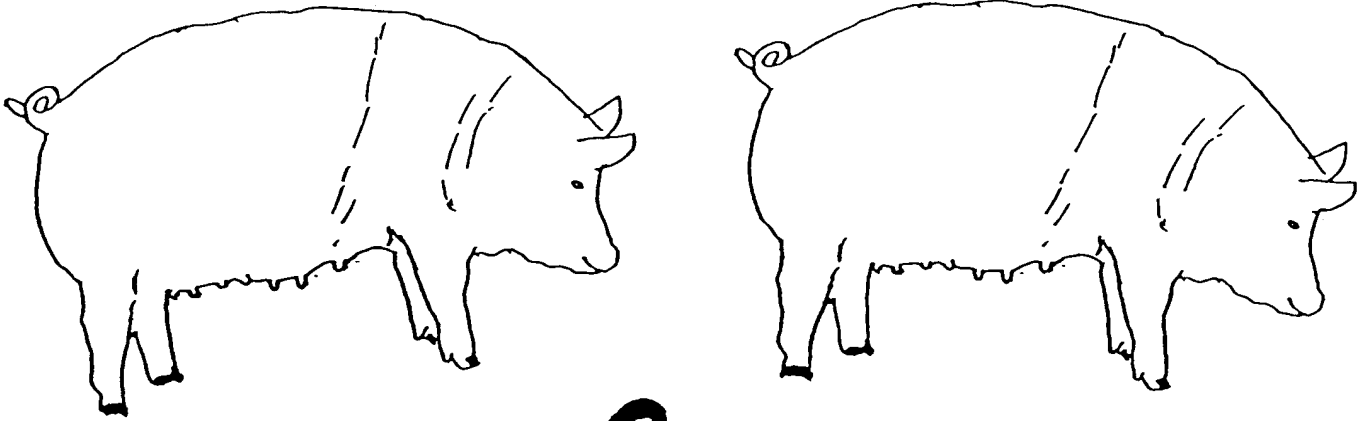
+ -

$$\begin{array}{r} 324 \\ - \quad 97 \\ \hline \end{array} \quad \begin{array}{r} 658 \\ + \quad 274 \\ \hline \end{array} \quad \begin{array}{r} 7830 \\ - \quad 6472 \\ \hline \end{array} \quad \begin{array}{r} 3500 \\ - \quad 1625 \\ \hline \end{array}$$

$$\begin{array}{r} 2565 \\ + \quad \quad \quad \\ \hline \end{array} \quad \begin{array}{r} 3684 \\ + \quad 320 \\ \hline \end{array} \quad \begin{array}{r} 12.340 \\ - \quad \quad \quad \\ \hline \end{array} \quad \begin{array}{r} 1076 \\ \quad \quad 25 \\ + \quad 3463 \\ \hline \end{array}$$

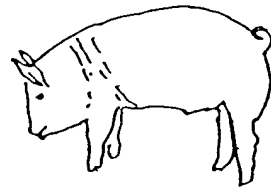
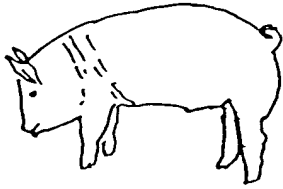
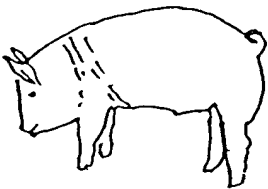
$$\begin{array}{r} \quad \quad 74 \\ 8438 \\ + \quad 2576 \\ \hline \end{array} \quad \begin{array}{r} 4286 \\ 3893 \\ - \quad \quad \quad \\ \hline \end{array} \quad \begin{array}{r} 2374 \\ 1820 \\ \quad \quad 786 \\ + \quad 2327 \\ \hline \end{array} \quad \begin{array}{r} 2856 \\ 2787 \\ - \quad \quad \quad \\ \hline \end{array}$$

9. MULTIPLICATION

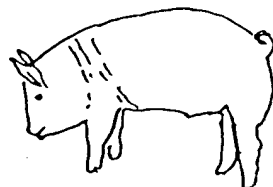
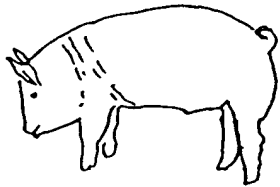
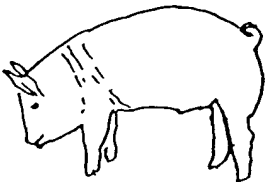


2

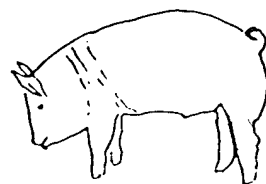
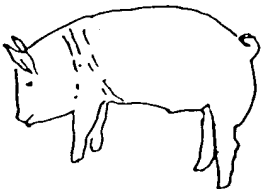
X



3



=



6



TABLES OF MULTIPLICATIONS

1 X 2 = 2	1 X 3 = 3	1 X 4 = 4
2 X 2 = 4	2 X 3 = 6	2 X 4 = 8
3 X 2 = 6	3 X 3 = 9	3 X 4 = 12
4 X 2 = 8	4 X 3 = 12	4 X 4 = 16
5 X 2 = 10	5 X 3 = 15	5 X 4 = 20
6 X 2 = 12	6 X 3 = 18	6 X 4 = 24
7 X 2 = 14	7 X 3 = 21	7 X 4 = 28
8 X 2 = 16	8 X 3 = 24	8 X 4 = 32
9 X 2 = 18	9 X 3 = 27	9 X 4 = 36
10 X 2 = 20	10 X 3 = 30	10 X 4 = 40

1 X 5 = 5	1 X 6 = 6	1 X 7 = 7
2 X 5 = 10	2 X 6 = 12	2 X 7 = 14
3 X 5 = 15	3 X 6 = 18	3 X 7 = 21
4 X 5 = 20	4 X 6 = 24	4 X 7 = 28
5 X 5 = 25	5 X 6 = 30	5 X 7 = 35
6 X 5 = 30	6 X 6 = 36	6 X 7 = 42
7 X 5 = 35	7 X 6 = 42	7 X 7 = 49
8 X 5 = 40	8 X 6 = 48	8 X 7 = 56
9 X 5 = 45	9 X 6 = 54	9 X 7 = 63
10 X 5 = 50	10 X 6 = 60	10 X 7 = 70

1 X 8 = 8	1 X 9 = 9	1 X 10 = 10
2 X 8 = 16	2 X 9 = 18	2 X 10 = 20
3 X 8 = 24	3 X 9 = 27	3 X 10 = 30
4 X 8 = 32	4 X 9 = 36	4 X 10 = 40
5 X 8 = 40	5 X 9 = 45	5 X 10 = 50
6 X 8 = 48	6 X 9 = 54	6 X 10 = 60
7 X 8 = 56	7 X 9 = 63	7 X 10 = 70
8 X 8 = 64	8 X 9 = 72	8 X 10 = 80
9 X 8 = 72	9 X 9 = 81	9 X 10 = 90
10 X 8 = 80	10 X 9 = 90	10 X 10 = 100

EXAMPLES

$$4 \times 2 \quad \begin{array}{|c|c|} \hline & 4 \\ \hline \times & 2 \\ \hline = & 8 \\ \hline \end{array}$$

$$24 \times 2 \quad \begin{array}{|c|c|} \hline & 2 & 4 \\ \hline \times & & 2 \\ \hline = & 4 & 8 \\ \hline \end{array}$$

$$12 \times 3 \quad \begin{array}{|c|c|} \hline & 1 & 2 \\ \hline \times & & 3 \\ \hline = & 3 & 6 \\ \hline \end{array}$$

$$32 \times 3 \quad \begin{array}{|c|c|} \hline & 3 & 2 \\ \hline \times & & 3 \\ \hline = & 9 & 6 \\ \hline \end{array}$$

$$52 \times 3$$

$$\begin{array}{|c|c|c|} \hline & & 5 & 2 \\ \hline \times & & & 3 \\ \hline = & 1 & 5 & 6 \\ \hline \end{array}$$

$$43 \times 3$$

$$\begin{array}{|c|c|c|} \hline & & 4 & 3 \\ \hline \times & & & 3 \\ \hline = & 1 & 2 & 9 \\ \hline \end{array}$$

$$23 \times 3$$

$$\begin{array}{|c|c|c|} \hline & & 2 & 3 \\ \hline \times & & & 3 \\ \hline = & & 6 & 9 \\ \hline \end{array}$$

$$12 \times 4$$

$$\begin{array}{|c|c|c|} \hline & & 1 & 2 \\ \hline \times & & & 4 \\ \hline = & & 4 & 8 \\ \hline \end{array}$$

PRACTICE

8×2

	8
x	2
=	

32×3

2×3

23×2

5×3

30×2

4×4

21×4

12×3

11×5

14×2

20×4

EXAMPLES

$$25 \times 11$$

		2	5
x		1	1
		2	5
+	2	5	0
=	2	7	5

$$72 \times 23$$

			7	2
x			2	3
		2	1	6
+	7	4	4	0
=	1	6	5	6

$$22 \times 13$$

		2	2
x		1	3
		6	6
+	2	2	0
=	2	8	6

$$612 \times 14$$

			6	1	2
x				1	4
		2	4	4	8
+	6	1	2	0	
=	8	5	6	8	

$$61 \times 14$$

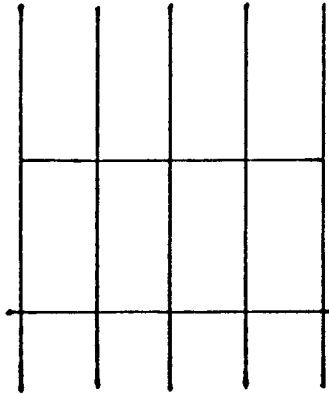
		6	1
x		1	4
	2	4	4
+	6	1	0
	8	5	4

$$313 \times 22$$

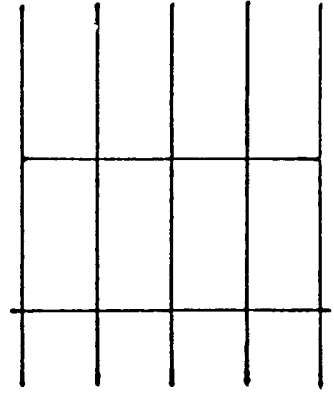
			3	1	3
x				2	2
		6	2	6	
+	6	2	6	0	
=	6	8	8	6	

PRACTICE

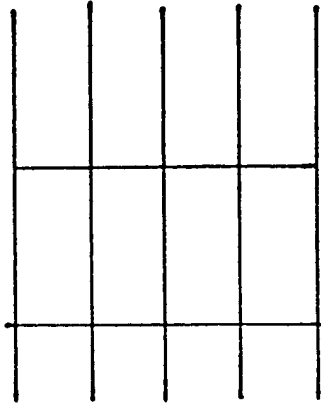
34×12



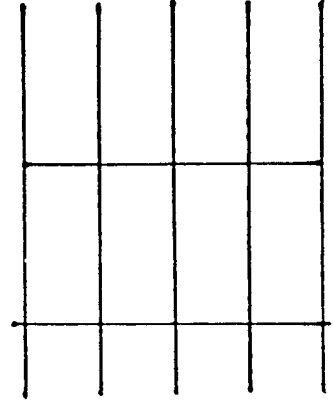
271×34



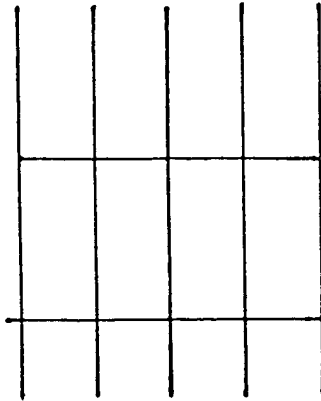
24×21



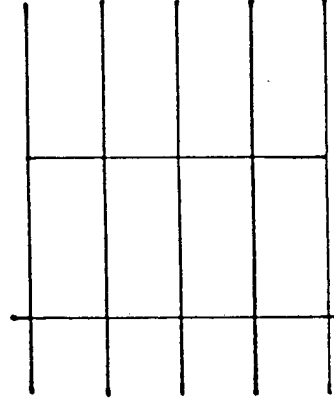
223×32



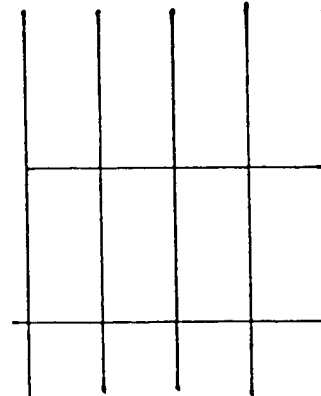
14×12



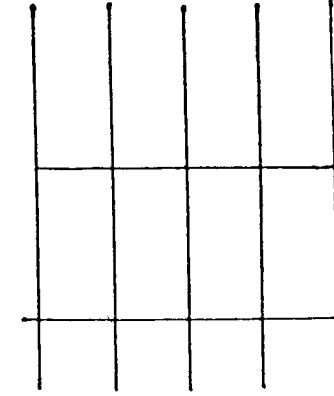
414×12



342×22



123×33



EXAMPLES

$$35 \times 10$$

	3	5
x	1	0
	0	0
+	3	5
=	3	5

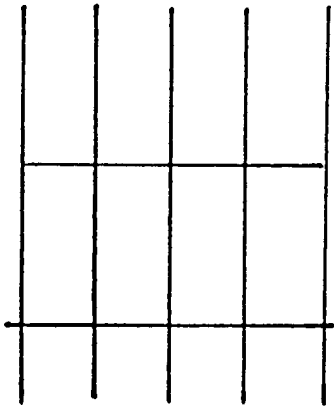
442	x	10	=	4420
4	x	100	=	400
64	x	100	=	6400
7	x	1000	=	7000

PRACTICE

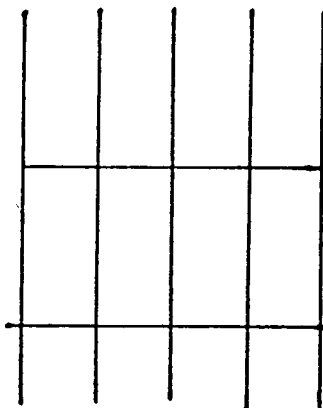
11	x	10	=	
40	x	10	=	
62	x	100	=	
151	x	100	=	
500	x	1000	=	
25	x	10.000	=	

TEST

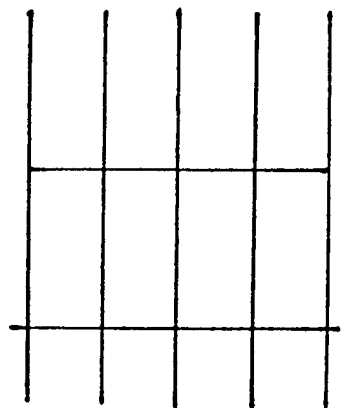
3×2



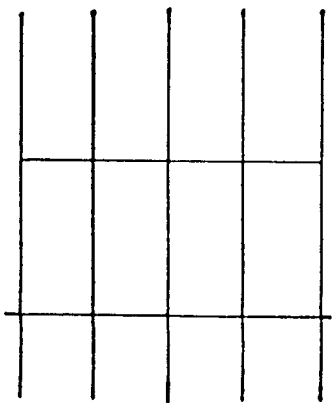
2×4



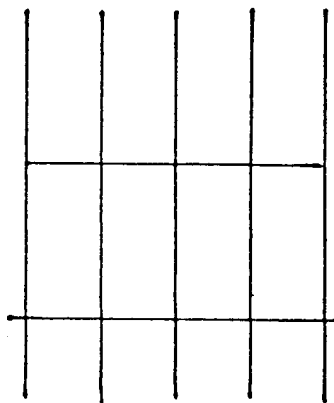
33×3



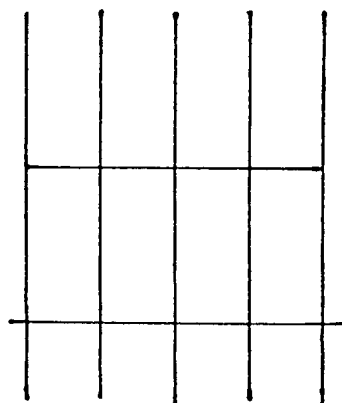
62×2



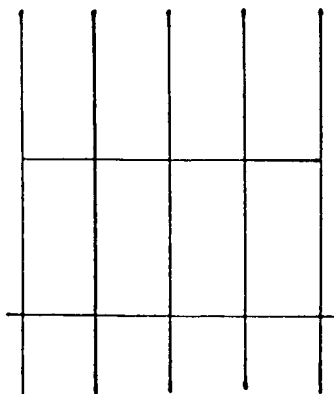
71×5



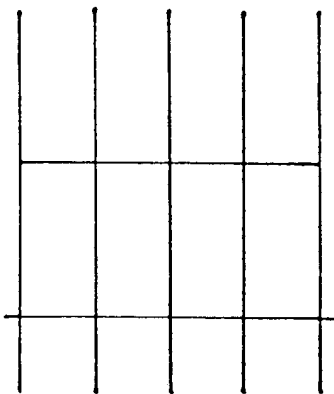
24×12



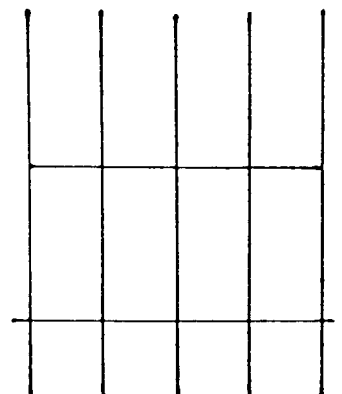
72×22



43×100



160×10



EXAMPLES

$$413 \times 22$$

			4	1	3
x				2	2
		¹	8	2	6
		8	2	6	0
+					
=		9	0	8	6

$$1987 \times 111$$

			1	9	8	7
x				1	1	1
	¹	²	²	¹		
			1	9	8	7
		1	9	8	7	0
+	1	9	8	7	0	0
=	2	2	0	5	5	7

$$2124 \times 202$$

			2	1	2	4
x				2	0	2
			¹	4	2	4
			4	2	4	8
		0	0	0	0	0
+	4	2	4	8	0	0
=	4	2	9	0	4	8

PRACTICE

$$3243 \times 122$$

$$4124 \times 202$$

$$2731 \times 312$$

$$2374 \times 120$$

$$1856 \times 111$$

$$3133 \times 233$$

EXAMPLES

$$43 \times 5$$

		4	3
x			5
=	2	1	5

$$404 \times 38$$

			4	0	4
x				3	8
		←	3	2	3
	←	2	1	2	0
+	1	2	1	2	0
=	1	5	3	5	2

$$824 \times 236$$

				8	2	4
x				2	3	6
			4	←	4	4
	←	2	4	←	2	0
	←	6	4	8	0	0
+	1	6	4	8	0	0
=	7	9	4	4	6	4

PRACTICE

43×26

--	--	--	--	--	--	--

547×105

--	--	--	--	--	--	--

2493×35

--	--	--	--	--	--	--

6537×16

--	--	--	--	--	--	--

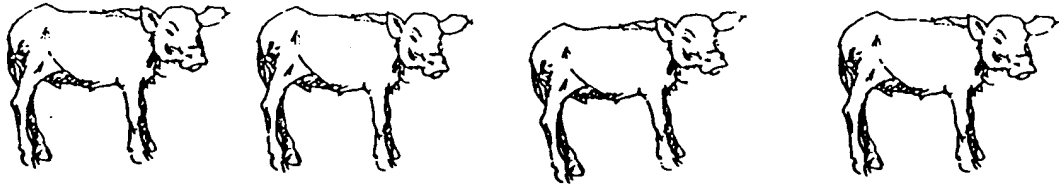
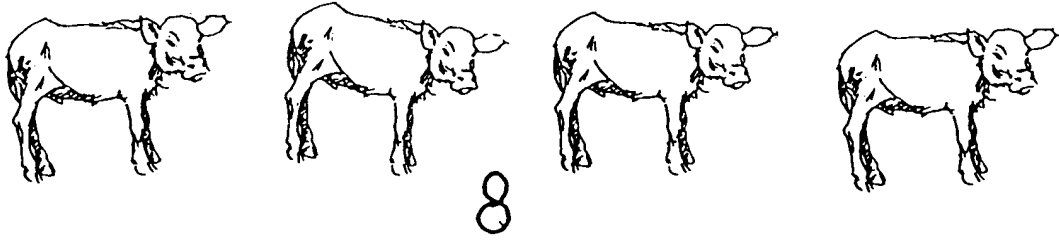
635×241

--	--	--	--	--	--	--

385×263

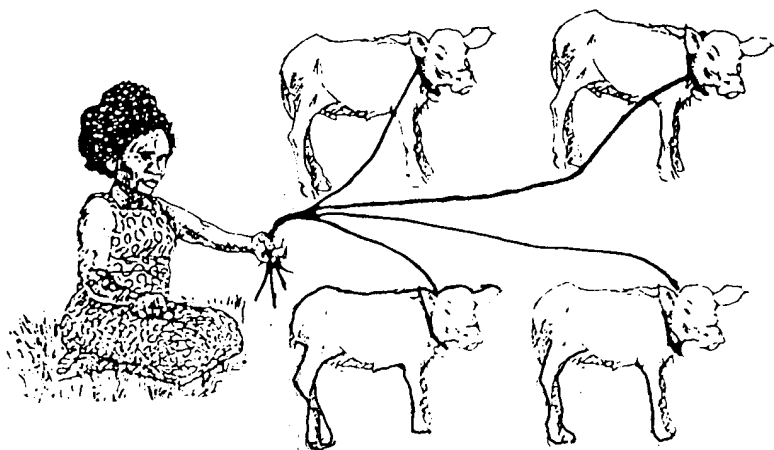
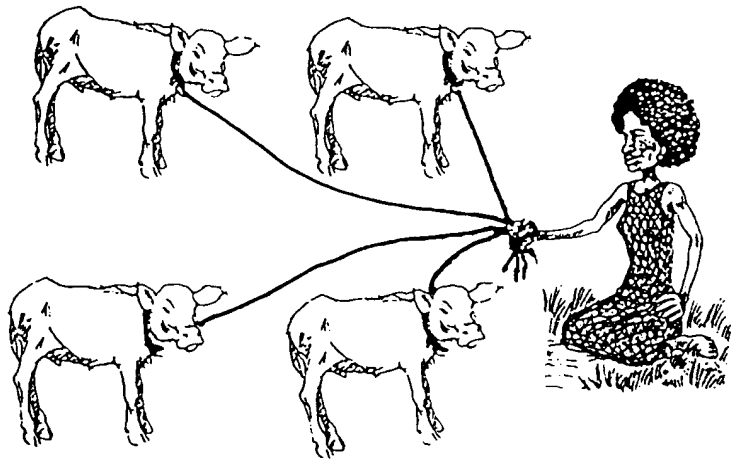
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10. DIVISION



$$8 \div 2$$

$$= 4$$



EXAMPLES

$$6 \div 2 = 3$$

$$9 \div 3 = 3$$

$$10 \div 5 = 2$$

$$10 \div 2 = 5$$

(3x3=)	9	6	÷ 3 = 3 2
	- 9	: 6	
	—	0 6	
		6	
(2x3=)	- 6	0	
	—	0	

(1x5=)	8	6	÷ 5 = 1 7 2
	- 5	: 6	
	—	3 6	
		5	
(7x5=)	- 3 5	: 0	
	—	1 0	
		0	
(2x5=)	- 1 0	0	
	—	0	

PRACTICE

$8 \div 4 =$

$9 \div 3 =$

$$\begin{array}{|c|} \hline 6 \\ \hline \end{array} \begin{array}{|c|} \hline 0 \\ \hline \end{array} \div 5 =$$

$$\begin{array}{|c|} \hline 9 \\ \hline \end{array} \begin{array}{|c|} \hline 3 \\ \hline \end{array} \begin{array}{|c|} \hline 6 \\ \hline \end{array} \div 4 =$$

$750 \div 3 =$

$6456 \div 4 =$

EXAMPLES



$$\begin{array}{|c|c|} \hline 1 & 2 \\ \hline \end{array} \div 4 = 3$$

$$\begin{array}{|c|c|} \hline 2 & 5 \\ \hline \end{array} \div 5 = 5$$

$$\begin{array}{r} (2 \times 3) \\ \hline 6 \ 2 \ 1 \\ \hline 6 \ \vdots \ \vdots \\ \hline 0 \ 2 \ \vdots \\ (0 \times 3) \\ \hline 0 \ \vdots \ \vdots \\ \hline 2 \ 1 \\ (7 \times 3) \\ \hline 2 \ 1 \\ \hline 0 \end{array} \div 3 = 207$$

$$\begin{array}{r} (5 \times 8) \\ \hline 4 \ 3 \ 8 \ 4 \\ \hline 4 \ 0 \ \vdots \ \vdots \\ \hline 0 \ 3 \ 8 \ \vdots \\ (4 \times 8) \\ \hline \quad 3 \ 2 \ \vdots \\ \hline \quad \quad 6 \ 4 \\ (8 \times 8) \\ \hline \quad \quad 6 \ 4 \\ \hline \quad \quad \quad 0 \end{array} \div 8 = 548$$

$$\begin{array}{r} (8 \times 11) \\ \hline 9 \ 2 \ 4 \\ \hline 8 \ 8 \ \vdots \ \vdots \\ \hline \quad 4 \ 4 \\ (4 \times 11) \\ \hline \quad 4 \ 4 \\ \hline \quad \quad 0 \end{array} \div 11 = 84$$

$$\begin{array}{r} (4 \times 13) \\ \hline 5 \ 2 \ 7 \ 8 \\ \hline 5 \ 2 \ \vdots \ \vdots \\ \hline \quad 0 \ 7 \ \vdots \\ (0 \times 13) \\ \hline \quad \quad 0 \ \vdots \\ \hline \quad \quad 7 \ 8 \\ (6 \times 13) \\ \hline \quad \quad 7 \ 8 \\ \hline \quad \quad \quad 0 \end{array} \div 13 = 406$$

PRACTICE

$$126 \div 3 =$$

$$584 \div 8 =$$

$$2460 \div 12 =$$

$$5280 \div 15 =$$

$$1440 \div 32 =$$

$$3750 \div 25 =$$

EXAMPLES

$$\begin{array}{r|l}
 35 \div 3 = 11 \\
 \hline
 (1 \times 3) \quad 3 \quad \vdots \\
 \hline
 05 \quad 2 \\
 (1 \times 3) \quad 3 \\
 \hline
 2
 \end{array}$$

$$\begin{array}{r|l}
 620 \div 12 = 5 \\
 \hline
 (5 \times 12) \quad 60 \quad \vdots \\
 \hline
 020 \quad 8 \\
 (1 \times 12) \quad 12 \\
 \hline
 8
 \end{array}$$

PRACTICE

$$\begin{array}{r|l}
 572 \div 15 = \\
 \hline
 \end{array}$$

$$\begin{array}{r|l}
 3655 \div 12 = \\
 \hline
 \end{array}$$

$$\begin{array}{r|l}
 8005 \div 6 = \\
 \hline
 \end{array}$$

$$\begin{array}{r|l}
 9678 \div 9 = \\
 \hline
 \end{array}$$

TEST

$$84 \div 3 =$$

$$405 \div 15 =$$

$$1847 \div 6 =$$

$$7308 \div 42 =$$

$$5680 \div 40 =$$

$$1997 \div 13 =$$

