

# Rounding

2

① Round 9.86 to the nearest tenth.

9.86

↑ look one digit to right  
Position we want to round to

- ① digit  $< 5$ , remove
- ② digit  $\geq 5$ , change position we want to round to by adding 1

→  $6 \geq 5$  true

→ ~~9.86~~ remove

→ 9.9  
↖ add 1

Answer 9.9

② Round \$.054 to the nearest cent

\$.054

↑  
→ position we want to round to

→  $4 < 5$  True

→ ~~\$.054~~ remove

→ \$.05  
↖ don't add one

In payroll accounting  
you must round  
to penny (cent)

Answer \$.05

3

3

Round \$ 549.49 to the nearest dollar

\$ 549.49

↑  
→ position we want to round to

→  $4 < 5$  true

→ \$ 549.~~49~~ remove

→ \$ 549.00

↑ don't add 1

In Income  
Tax Accounting  
you must round  
to dollar

Answer \$ 549.00

Subtracting

Adding

4

$$\begin{array}{r} \phantom{5} \overset{17}{8} \overset{12}{18} \overset{10}{13} \overset{14}{14} \overset{16}{16} \\ 598.316 \\ - 79.839 \\ \hline \end{array}$$

$$518.477$$

check:

$$\begin{array}{r} \phantom{5} \overset{11}{18} \phantom{12} \overset{11}{13} \phantom{14} \phantom{16} \\ 518.477 \\ + 79.839 \\ \hline 598.316 \end{array}$$

check your work!

checks out!

Answer 518.477

Multiply  
÷  
Divide

$$\begin{array}{r} 6718 \\ * 2392 \\ \hline \end{array}$$

	1	3	4	3	6
	6	0	4	6	2
	2	0	1	5	4
+	1	3	4	3	6
	1	6	0	6	9
				4	5
					6

Answer 16,069,456

check:

$$2392$$

	6	7	1	8
-	1	6	0	6
	4	3	5	2
-	1	7	7	4
	1	6	7	4
		4	3	0
		2	3	9
			1	9
				1
				3
				6

Always  
check  
your  
Answer

$$\begin{array}{r} 251 \\ 2392 \\ * 6 \\ \hline 14352 \end{array}$$

$$\begin{array}{r} 261 \\ 2392 \\ * 7 \\ \hline 16744 \end{array}$$

Answer 6718

$$\begin{array}{r}
 4 \quad 3 \\
 3 \quad 2 \\
 4 \quad 3 \\
 20.75 \quad \leftarrow 2 \text{ decimals}
 \end{array}$$

$$\begin{array}{r}
 * \quad 6.46 \quad \leftarrow 2 \text{ decimals}
 \end{array}$$

- ① count decimals
- ② multiply as if whole numbers
- ③ slide decimals in answer

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

$\swarrow \quad \nwarrow \quad \nwarrow \quad \nwarrow$

4 total decimals

4 decimal slide

Answer 134.045

check:

$$\begin{array}{r}
 1 \\
 6460 \\
 * 2 \\
 \hline
 12920 \\
 3 \ 4 \\
 6460 \\
 * 7 \\
 \hline
 45220 \\
 2 \ 3 \\
 6460 \\
 * 5 \\
 \hline
 32300
 \end{array}$$

									20.75
6.460	134	0	45	.	0	4	5	.	
- 129	20	0	0	0	0	0	0	0	
48	450	0	0	0	0	0	0	0	
- 45	220	0	0	0	0	0	0	0	
32	300	0	0	0	0	0	0	0	

Slide Decimal in both Numerator & denominator

	2	5	8.
1.2.	3	0	9.6.
-	2	4	
	6	9	
-	6	0	
		9	6
		9	6
			0

← slide decimal in numerator & denominator

Answer 258

check:

		1	1
	2	5	8
*	1	.	2
<hr/>			
	5	1	6
	2	5	8
+			0
<hr/>			
	3	0	9.6

← 1 decimal  
total decimal = 1

- ① Count decimals before beginning
- ② multiply normal
- ③ slide decimal in answer

