**This Learning Progression begins at Foundation Level of the Victorian Curriculum and concludes at Level 4. Seven progressions are provided in this span.**

*Description:* This Learning Progression focuses on understanding the use of Australian coins in operating with money as a system based on the face value of coins and notes and multiples of 5, 10, 20 and 50, being able to work out equivalent value using different combinations of money, and calculating change based on complementary addition and rounding.

Related Numeracy Learning Progressions: This Learning Progression is related to *Operating with percentages* and *Comparing Units (ratios, rates and proportion).*

*Details of progression provide nuanced and detailed descriptions of student learning – what students can say, do, make or write. Examples of student learning in each step are not hierarchical, nor are they to be used as a checklist.*

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| **Victorian Curriculum Foundation Level**  |  | **Victorian Curriculum Level 4** |

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| **Matching** The student:* matches like coins and notes (matches 10-cent coins as being alike).
 | **Face value** The student:* recognises 5c, 10c, 20c and 50c coins based on face value
* recognises $1 and $2 coins based on face value.
 | **Sorts** The student:* sorts and counts the number of coins with the same face value
* identifies situations that involve the use of money.
 | **Counting value of coins** The student:* determines the equivalent value of coins to a maximum of 10 coins of one denomination.
 | **Coins of one value to $5** The student:* determines the equivalent value of coins to $5 using one denomination of 5c, 10c, 20c or 50c coins (Sam has $1.20 in 5-cent coins. How many 5-cent coins does Sam have?).
 | **Coins of mixed values** The student:* determines the equivalent value of coins to $5\*\* using any combination of 5c, 10c, 20c or 50c coins.

*\*\*$5 is the limit of legal tender in combinations of 5c, 10c, 20c and 50c coins according to the Currency Act 1965 (section 16).* | **Giving change** The student:* uses complementary addition (the shopkeeper’s method of adding change to obtain the amount tendered) to determine the difference between two amounts, rounding as necessary.
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Student learning in numeracy has links beyond Mathematics in the Victorian Curriculum F–10. Teachers are encouraged to identify links within their teaching and learning plans.