

**ZMATH 2015c.00599**

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**‘Negative of my money, positive of her money’: secondary students’ ways of relating equations to a debt context.**

Int. J. Math. Educ. Sci. Technol. 46, No. 2, 234-249 (2015).

Summary: We interviewed 40 students each in grades 7 and 11 to investigate their integer-related reasoning. In one task, the students were asked to write and interpret equations related to a story problem about borrowing money from a friend. All the students solved the story problem correctly. However, they reasoned about the problem in different ways. Many students represented the situation numerically without invoking negative numbers, whereas others wrote equations involving negative numbers. When asked to interpret equations involving negative numbers in relation to the story, students did so in two ways. Their responses reflect distinct perspectives concerning the relationship between arithmetic equations and borrowing/owing. We discuss these findings and their implications regarding the role of contexts in integer instruction.

*Classification:* F42 F43 F92 F93 H32 H33

*Keywords:* integers; contexts; story problems; negative numbers; money

doi:10.1080/0020739X.2014.956822