
owing money or getting a bill in order to solve addition integer problems. If you get two paychecks (two positive numbers), you add the two checks to get the total, which is a positive amount. If you get two bills (two negative numbers), you owe the total of the two bills, which is a negative amount. If you get a paycheck and a bill (one positive and one negative number), you first have to find the difference between the two (either how much money you have left after you pay the bill, or how much more money you need in order to pay the whole bill). If your paycheck was more than the bill, you have a positive amount left in your account. If your bill was more than your paycheck, than you have a negative amount in your account.

Step 3 - Students will be shown how to change subtraction problems involving integers into addition problems, to which they can apply the rules they have been taught for the addition of integers. To change subtraction problems to addition, remember "Keep, Change, Flip." Keep the sign of the first number of the problem the same, change the minus sign to a plus sign, then flip the sign of the second number (negative becomes positive and vice versa).

Step 4- The concept of absolute value will be introduced. Absolute value shows the distance a number is from zero on a number line. Applications involving distance will be discussed. For example, if one student lives four blocks east of school, and another student lives four blocks west of school, neither distance is considered negative.

Step 5- Students will practice these skills using problems from Number Power Algebra and Cord Algebra I.

Step 6- Students will utilize their skills with integers by working on a business bookkeeping ledger.

Teacher Note For more information on ledgers, check out these websites: How to Use a Bookkeeping Ledger or The Cornerstone of Bookkeeping: Your Accounting Ledgers. Bookkeeping Ledger Templates can be downloaded online, created using an Excel spreadsheet, or are available at local office supply stores.

Step 7- Word problems will be introduced that use integers in real-life applications, such as money, temperature, and elevation with the handout Integer Word Problems.

Assessment/Evidence (based on outcome)
SAMS, teacher-made assessment

Teacher Reflection/Lesson Evaluation
Not yet completed.

## Next Steps

## Technology Integration-

Integer Word Problems http://www.mathgoodies.com/lessons/vol5/challenge vol5.html
How to Use a Bookkeeping Ledger http://www.ehow.com/how 5201683 use-bookkeeping-ledger.html
The Cornerstone of Bookkeeping: Your Accounting Ledgers http://www.moneyinstructor.com/art/acctledgers.asp

## Purposeful/Transparent

Mathematical terminology is often a barrier to learning concepts for students with math anxiety. The teacher makes the connection for students in a practical way so they understand and can perform the math necessary to be successful.

## Contextual

This lesson uses a bookkeeping ledger to help students apply the concepts of integers and absolute value.

## Building Expertise

Students are given additional practice with integers by completing word problems.

## Sample Bookkeeping Ledger

## 2005 Actual versus Budget YTD

| G/L Code | Account Title | Actual | Budget | Remaining \$ | Remaining \% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1000 | Advertising | $\begin{aligned} & \$ \\ & 750.75 \end{aligned}$ | $\begin{aligned} & \$ \\ & 100,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 99,249.25 \end{aligned}$ | 99.25\% |
| 2000 | Office <br> Equipment | \$ | $\begin{aligned} & \$ \\ & \text { 100,000.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & \text { 100,000.00 } \end{aligned}$ | 100.00\% |
| 3000 | Printers | \$ | $\begin{aligned} & \$ \\ & 100,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 100,000.00 \end{aligned}$ | 100.00\% |
| 4000 | Server Costs | \$ | $\begin{aligned} & \$ \\ & 100,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 100,000.00 \end{aligned}$ | 100.00\% |
| 5000 | Supplies | \$ | $\begin{aligned} & \$ \\ & 50,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 50,000.00 \end{aligned}$ | 100.00\% |
| 6000 | Client Expenses | \$ | $\begin{aligned} & \$ \\ & 25,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 25,000.00 \end{aligned}$ | 100.00\% |
| 7000 | Computers | $\begin{aligned} & \$ \\ & \text { 2,500.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & 75,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 72,500.00 \end{aligned}$ | 96.67\% |
| 8000 | Medical Plan | \$ | $\begin{aligned} & \$ \\ & 65,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 65,000.00 \end{aligned}$ | 100.00\% |
| 9000 | Building Costs | \$ | $\begin{aligned} & \$ \\ & \text { 125,000.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & 125,000.00 \end{aligned}$ | 100.00\% |
| 10000 | Marketing | \$ | $\begin{aligned} & \$ \\ & \text { 100,000.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & \text { 100,000.00 } \end{aligned}$ | 100.00\% |
| 11000 | Charitables | $\begin{aligned} & \$ \\ & \text { 2,500.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & \text { \$50,000.00 } \end{aligned}$ | $\begin{aligned} & \$ \\ & 247,500.00 \end{aligned}$ | 99.00\% |
| 12000 | Sponsorships | $\begin{aligned} & \$ \\ & 1,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 50,000.00 \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ \\ & 49,000.00 \end{aligned}$ | 98.00\% |
|  | TOTAL | $\begin{aligned} & \$ \\ & 6,750.75 \end{aligned}$ | $\begin{aligned} & \$ \\ & 1,140,000.00 \end{aligned}$ | $\begin{aligned} & \$ \\ & 1,133,249.25 \end{aligned}$ | 99.41\% |

## Integer Word Problems

1. Katherine is very interested in cryogenics (the science of very low temperatures). With the help of her science teacher she is doing an experiment on the affect of low temperatures on bacteria. She cools one sample of bacteria to a temperature of $-51^{\circ} \mathrm{C}$ and another to $-76^{\circ} \mathrm{C}$. What was the temperature difference in the two experiments?
A) -127
B) -25
C) 127
D) 25
2. On Tuesday the mailman delivers 3 checks for $\$ 5$ each and 2 bills for $\$ 2$ each. If you had a starting balance of $\$ 25$, what is the ending balance?
A) 26
B) 36
C) 6
D) -26
3. You owe $\$ 225$. on your credit card. You make a $\$ 55$. payment and then purchase $\$ 87$ worth of clothes at Dillard's. What is the integer that represents the balance owed on the credit card?
A) -367
B) -257
C) 257
D) 367
4. If it is -25 F in Rantoul and it is 75 F in Honolulu, what is the temperature difference between the two cities?
A) -125
B) 50
C) -50
D) 100
5. During the football game, Justin caught three passes. One was for a touchdown and went 52 yards. The other was for a first down and was for 17 yards. The other was on a screen pass that did not work so well and ended up a gain of -10 yards. What was the total yardage gained by Justin on the pass plays?
A) 62
B) -39
C) 69
D) 59
6. James plays in the backfield of the Big Town football team. Last week he ran four plays from the halfback position. He made "gains" measured in yards of $3,4,1$, and 5 . What were his average yards per gain? Round your answer to the nearest tenth of a yard.
A) 13
B) 3
C) 4
D) 3.2
7. In golf, the average score a good player should be able to achieve is called "par." Par for a whole course is calculated by adding up the par scores for each hole. Scores in golf are often expressed at some number either greater than or less than par. Ms. Floop is having a pretty good day at the Megalopolis City Golf Club. Her score so far after 15 holes is -3 . If par for 15 holes is 63 , what is her score?
A) 63
B) 66
C) 60
D) 65
8. It was a very freaky weather day. The temperature started out at $9^{\circ} \mathrm{C}$ in the morning and went to $-13^{\circ} \mathrm{C}$ at noon. It stayed at that temperature for six hours and then rose $7^{\circ} \mathrm{C}$. How far below the freezing point $\left(0^{\circ} \mathrm{C}\right)$ was the temperature at 6 p.m.?
A) 0
B) 12
C) 3
D) 6
9. The mailman delivered a $\$ 22$ check and 3 - $\$ 14$ bills today. He also took back $1-\$ 5$ bill. What is the total in the mailbox?
A) -59
B) -15
C) 15
D) -25
10. A monkey sits on a limb that is 25 ft above the ground. He swings up 10 ft , climbs up 6 ft more then jumps down 13 ft . How far off the ground is the monkey now?
A) 25 ft
B) 31 ft
C) 54 ft
D) 28 ft
11. Mary has $\$ 267$ in her checking account. She writes checks for $\$ 33, \$ 65$, and $\$ 112$. What is the balance in her account now?
A) 57
B) -57
C) 67
D) -67
12. A submarine dove 836 ft . It rose at a rate of 22 ft per minute. What was the depth of the submarine after 12 minutes?
A) -472 ft
B) 572 ft
C) 472 ft
D) 452 ft
