Hi Suzanne! What’s up? How are you?

Hi Andrew! I’m good. It’s a great morning. The sun is shining. The flowers are growing. How are you?

I’m doing really well. I started my day in a pretty funny way today.

You did? Why?

As you know, we’ve talked about our mutual love of coffee before.

Yes, I have my coffee cup right here.

And so today, when I was making coffee, my hand slipped as I was pouring the coffee into the coffee machine and I ended up making a really strong brew this morning. So I kind of had the caffeine jitter shakes and I’m hoping that I’m okay now but if I seem a little hyper, you know why.

We like hyper Andrew. That’s okay. No problem.

Okay well today we are going to do a catch word episode and this is where we talk about a couple of idiomatic expressions that are related somehow. So we will define these expressions and give you examples and tell you how to use them. And today actually, our two expressions that we’re looking at are loosely related.

Well they’re kind of like the opposite ends of a spectrum but they still are dealing with books.

Yea. It’s interesting because the definitions of them in a way are opposites. But there are links because they both contain the word book in the idiom, right?

Yea. It’s true.

[Sample transcript]

Great, Andrew! Let’s hear another example.

*“I’m applying for a really big scholarship right now. If I can get it, I can study overseas.*

*Oh my gosh, that’s great news. Oh but make sure you do it* ***by the book****.*

*What do you mean?*

*Well, make sure you follow the application procedure exactly. Because a few years ago, I didn’t get a scholarship because I told a small lie on my application form.*

*Oh really? Ok. Well that’s good to know. Thanks.”*

So in this example, there’s one friend who is about to apply for a scholarship and the other friend is giving them some advice to really make sure that they follow all the rules and do it exactly as stated. No lies. No going around the truth. To really make sure they stick with the rules. This way they will be sure that they will get the scholarship.

Yea. And there’re lots of situations like this, right, where you want to do things legitimately by the book because if you tell a fib here, it might come back to haunt you in the future. So sometimes you do wanna do things according to the rules. I think it’s time for us to move on to our second expression for the day. And this is another expression with the word book in it. It is **cook the books**.

When they say cook the books, are they actually cooking books?

No, there’s no chef in the kitchen, chopping up and stir-frying some books. This is not happening, no. Although I mean this is a fun expression because it rhymes, right? Cook the books. But here cook actually means alter or change. So if you cook the books, it’s referring to changing numbers of financial documents, accounting books essentially, or financial books. Cooking means changing so when you cook the books, you’re illegally manipulating financial records so that you can benefit or your company can benefit in some way.

I’ve seen some movies about this. There’re some good movies you can even see on Netflix like The Big Shot.

That was a great movie.

Yea, that was really good. Or like the famous one, Wall Street, you know, where they’re really dealing with cooking financial records, cooking the books.

Definitely check out those movies if you haven’t seen them.

So maybe let’s try an example using cooking the books.

Ok, let’s do it!

*“You know Sarah in the accounting department?*

*Yea, sure.*

*I heard she got caught cooking the books.*

*No way!*

*Yea, you’ll never believe it. Apparently she’s stolen over $25,000 from the company.*

*What? That’s unbelievable!”*

So in this example, we have 2 office mates taking about, well probably whispering about another colleague, the accountant who was changing the numbers in the tax records probably. Accountants do taxes and so she was changing the numbers and cooking the books so that she was able to steal, but in this sense it’s called embezzle, to embezzle the money from the company.

Yes, I wouldn’t want to be in Sarah’s position after being caught stealing that amount of money. Her future does not look bright.

We don’t recommend doing that.

So yeah. So Sarah cooked the books. She changed the records and stole money from her company. Let’s move on to our final example for this episode. This is another example using the expression cook the books.

*“It’s my favorite time of the year: Tax time.*

*You’re joking. Right, Barb? I absolutely hate doing my taxes.*

*No, I’m not joking. I actually love doing my taxes. In fact, I was an accountant for ten years.*

*Are you serious? Hey, you know, actually I could use a little help doing my taxes this year. Do you think you could give me some advice?*

*Yea, sure, I don’t mind.*

*Oh awesome. But hey just don’t cook my books, ok?*

*Yea, of course not.”*

In this example, two friends are talking about taxes. And most people, most regular people, hate doing their taxes. But one of these friends, Barb, she actually enjoys doing taxes and she agrees to help her friend. Her friend is happy but he jokes with Barb and asks her to make sure that she doesn’t cook his books. So in other words, Barb’s friend will let Barb help him with his taxes just as long as she follows the rule and completes the taxes honestly without any manipulation. I think we’re almost done for today, Suzanne. But I wanted to quickly just return to that question that you ask me at the top of the episode.

Yes.

Now that we have defined by the book and cook the books, I think we can explain how they are opposite. So when you do something by the book, you follow the rules, but when you cook the books, you’re actually breaking the rules in the financial world. Right? We can only use this expression in the financial world.

Right.

So doing something by the book, you’re being honest. If you’re cooking the books, you’re being dishonest. And that’s how they are opposite.

Yes. So something very strict is by the book as opposed to something really loose and illegal when in cooking the books.

Yea. So this is why we’re joking that these two expressions are similar and different. Similar in that there’s book in the expression, different in that they actually have opposite definitions. Wow, what a cool episode!

Very cool, yea!

For word geeks like us, this is. This is a fun one to record.