

Catch Word #177 - Cook the books

Episode description

Using idioms properly can really help your spoken English sound natural. So join Andrew and Suzanne as they describe how to use two fun idioms: by the book and cook the books!

Fun fact

The English language includes a multitude of idioms, or expressions that have different meanings from the literal meanings of the words used in them. Interestingly, it is very common for Canadians to blend two idioms together when speaking. For instance, wake up and smell the roses is a mix of wake up and smell the coffee and stop and smell the roses.

Expressions included in the learning materials

- By the book
- To cook the books
- > To a tee
- > A fib
- > The jitters
- Wiggle room





Transcript

Note: The words and expressions that appear in **bold text** within the transcript are discussed in more detail in the Detailed Explanations section that follows the transcript.

Andrew: Hey everybody. My name is Andrew.

Suzanne: And my name is Suzanne.

Andrew: And we are back with another Culips episode.

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place. At Culips, we help make English understandable. By listening to our podcast, you can learn natural expressions and conversational structure. If you're interested in learning more about Culips and what we do, check us out on Facebook or our website, Culips.com. That's C-U-L-I-P-S.com.

Thanks for listening. We hope you enjoy this episode.

Andrew: Hey Suzanne. What's up? How are you?

Suzanne: Hey Andrew. I'm good. It's a great morning. Sun is shining. The flowers are

growing. How are you?

Andrew: I'm doing really well. I started my day in a pretty funny way today.

Suzanne: You did? Why?

Andrew: As you know, we've talked about our mutual love of coffee before.

Suzanne: Yes, I have my coffee cup right here.

Andrew: 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.

Suzanne: Whoa.

Andrew: So I kinda had the caffeine jitter shakes. And I'm hoping that I'm OK now,

but if I seem a little hyper, you know why.

Suzanne: We like hyper, Andrew. That's OK. No problem.

Andrew: OK. 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. And 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.

Suzanne: Well, they're kind of like the opposite ends of a spectrum, but they still are

dealing with books.

Andrew: Yeah. It's interesting because the definitions of them, in a way, are

opposites. But they're linked because they both contain the word book in

the idiom, right?

Suzanne: Yeah. It's true.

Andrew: Our two expressions today are to cook the books and by the book, to

cook the books and by the book.

Suzanne: You had mentioned they were opposites, Andrew. How are they exactly

opposites?

Andrew: You know what, I think what we'll do is we'll define both the expressions

first, and then we'll come back to your question, 'cause it's a good one, at

the end of the episode.

Suzanne: OK.

Andrew: And then we'll compare and contrast them. 'Cause yeah, this is actually

really interesting. I didn't plan for this, but now that I'm thinking about it, they

are opposite in a way.

And maybe the listeners out there, you can try and guess how are these

two expressions opposite? It'd be a nice little guiz built into this episode.

Suzanne: Ooh, we love quizzes.

Andrew: Let's get to our first expression, and it is **by the book**, **by the book**. Now,

this is not purchase the book, it's by, b-y, by the book. And so, Suzanne, if

you're doing something by the book, what does that mean?

Suzanne: Yeah, it means that you're very closely following the rules of whatever it is

that you're doing, whether it's the law or filling out your taxes, or the rules of a game. Maybe you're playing a card game or a board game, and you're really following the rules **to a tee**, very straight and narrow, very strict.

Yeah, that would be following the game by the book.

Andrew: In this expression, the book is the law book or the rule book. You're doing

something by the book, according to the rules or according to the law.

Suzanne: Exactly, yes. It is the written law or rules.

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Andrew: Mmhmm. Personally, I find doing things by the book to be a little frustrating

'cause I always want some wiggle room. I always like to bend the rules a

little bit.

Suzanne: Me too.

Andrew: But some people find comfort in doing something by the book, so

everybody's different.

Suzanne: I think sometimes, and this is maybe me getting a little philosophical,

Andrew, but sometimes, it's nice to have structure and rules, so that you know where the **wiggle room** is. I think if you didn't have people that were really **by the book**, you wouldn't know what it would be to be a little off the book, to have the **wiggle room**, maybe. That's my philosophical moment by

Suzanne.

Andrew: Deep thoughts.

Suzanne: Deep thoughts.

Andrew: Well, Suzanne, let's get to some examples with **by the book**.

Suzanne: OK.

Co-worker 1: How's work going?

Co-worker 2: Uh, it's OK. You know, I think I've told you before, my boss, he's really

strict, and he makes us do everything by the book.

Co-worker 1: Hmm, what's so bad about that?

Co-worker 2: Nothing really. It's just very inefficient. You know, if I could do things the

way I wanted, I wouldn't have to stay late at the office every night.

Andrew: In this example, an employee complains about his boss. The boss makes

him do everything by the book, and this is annoying because it means he

can't work as fast and as efficiently as he would like.

The boss wants everything done according to the official rules of the

company, with no exceptions. And it's true. You know, sometimes when we

do things **by the book**, it can take longer than we think it should.

Suzanne: Great, Andrew. Let's hear another example.



Friend 1: I'm applying for a really big scholarship right now. If I can get it, I can study

overseas.

Friend 2: Oh my gosh! That's great news. Oh, but make sure you do it **by the book**.

Friend 1: What do you mean?

Friend 2: 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.

Friend 1: Hmm, oh really? OK. Well, that's good to know. Thanks.

Suzanne: 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.

Andrew: Yeah. And there's 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**.

Suzanne: When they say **cook the books**, are they actually cooking books?

Andrew: 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 vour

company can benefit in some way.

Suzanne: Mmm, I've seen some movies about this. There's some good movies you

can even see on Netflix, like The Big Short.

Andrew: That was a great movie.

Suzanne: Yeah, 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.

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Andrew: Definitely check out those movies if you haven't seen them.

Suzanne: Oh yeah. So maybe let's try an example using **cooking the books**.

Andrew: OK, let's do it.

Co-worker 1: You know Sarah in the accounting department?

Co-worker 2: Yeah, sure.

Co-worker 1: I heard she got caught **cooking the books**.

Co-worker 2: No way!

Co-worker 1: Yeah, you'll never believe it. Apparently, she's stolen over \$25,000 from the

company.

Co-worker 2: What? That's unbelievable.

Suzanne: So in this example, we have two officemates talking 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 money from the

company.

Andrew: 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.

Suzanne: We don't recommend doing that.

Andrew: 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.

Barb: It's my favourite time of the year—tax time.

Friend: You're joking, right, Barb? I absolutely hate doing my taxes.

Barb: No, I'm not joking. I actually love doing my taxes. In fact, I was an

accountant for 10 years.

Friend: 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?



Barb: Yeah, sure. I don't mind.

Friend: Oh, awesome. But hey, just don't **cook my books**, OK?

Barb: Yeah, of course not.

Andrew: 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 rules 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 asked me at the top of the episode.

Suzanne: Yes.

Andrew: 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 are actually breaking the rules in the financial world, right? We can only use this

expression in the financial world.

Suzanne: Right.

Andrew: 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're opposite.

Suzanne: Yes, so something very strict is **by the book**, as opposed to something

really loose and illegal, would be **cooking the books**.

Andrew: Yeah, so this is why we're joking that these two expressions are similar and

different. Similar in that there is *book* in the expression. Different in that they

actually have opposite definitions.

Wow, what a cool episode.

Suzanne: Very cool, yeah!

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

Suzanne: Well, Andrew, I think that's all we have time for today.

Andrew: I think so as well. Before we let you go though, I think we should tell

everybody about Culips membership. And Culips members get access to



our learning materials for each and every episode. And in our opinion, they are really the best way to study English while you are listening to Culips.

Suzanne: You'll get the full transcript with detailed explanations of key expressions

that you hear us use and quizzes for each and every episode. So if you want to take your studying to the next level, which I know you do, become a

Culips member.

Andrew: Yup, you can find all the information about membership on our website,

which is Culips.com. That's C-U-L-I-P-S.com.

Suzanne: Oh, and also make sure you visit our Facebook page, at

facebook.com/culipspodcast. And while you're there, leave us a comment or send us a message. And if you have any questions or feedback, please

let us know. We love hearing from you.

Andrew: We sure do. OK everybody, that's it for now. We'll be back soon with

another Culips episode.

Suzanne: Talk soon. Bye.

Andrew: Bye.



Detailed Explanations

By the book

The first key expression from this episode is **by the book**. This expression means to follow a set of rules or conventions prescriptively, or in the strictest way possible. When you do an activity **by the book**, you do it according to the rules.

Sports are supposed to be played **by the book**. For example, hockey has specific rules, and the people who play hockey are supposed to follow every one of these rules. If someone cheats or ignores some of the rules, they are not playing **by the book**. So doing something **by the book** means following all the rules of an activity.

Sports are not the only activities that you can do **by the book**. You can use **by the book** to describe any action that strictly follows a set of rules. For instance, some bosses are sticklers and require their employees to do everything **by the book**. In other words, they require their employees to do things according to company standards and rules. They are not flexible and would likely get angry at an employee who is 5 minutes late because being on time is part of the rules.

Here are a couple more examples with **by the book**:

Mischa: How was your weekend, Jacob?

Jacob: Not fun.

Mischa: Oh yeah. Why is that?

Jacob: I decided to do my taxes. It's so frustrating because everything has to be

done perfectly. There are so many rules to follow that I'm not sure if I did

everything by the book.

Mischa: I know what that's like! That's why I get an accountant to do my taxes.

Georgia: Hey! You took statistics 200 last year, right? Could you help me?

Frank: Sure thing. Do you have Professor Barnes for your class?

Georgia: I do. He's really strict about how we have to do the assignments. It's

freaking me out!

Frank: Yeah, he wants everything to be done by the book. It's not that difficult to

follow his rules once you understand them. I'm happy to help.



To cook the books

The second key expression from this episode is **to cook the books**. In this idiom, **cooking** means altering or changing, and **books** mean financial records. So **to cook the books** means to dishonestly change accounting documents.

In other words, **cooking the books** is the practice of lying about how much money has been spent or received. As discussed in this episode, this is an expression that almost exclusively applies to finance. You often hear about accountants, people who create and maintain financial accounts for a living; businesses; or corporations **cooking the books**. The only way most people can **cook the books** is by lying on their taxes or giving false information to their employers about their expenses.

Here's another example with *to cook the books*:

Walter:	What happened to the clothing store down the street? It's not there anymore.
Danielle:	I'm not sure, but I heard a rumour that the owner was cooking the books . Apparently, he owed so much in taxes that he had to declare bankruptcy and close the store!

To a tee

To a tee is an idiom that means exactly or perfectly. In this episode, Suzanne says that doing something **by the book** means following the rules **to a tee**. Suzanne uses **to a tee** as a replacement for the term *precisely*. So Suzanne is saying that **by the book** means following the rules perfectly and without any errors.

You will often hear the expression *to a tee* used to describe how something is exactly right for someone. For example, if your friend's job suits them completely, you can say that their job suits them **to a tee**. In turn, if a piece of clothing fits someone perfectly, you could say that the clothing fits them **to a tee**. So *to a tee* is another way of saying exactly or flawlessly.

Here's another example with *to a tee*:

Joanna:	Did you meet Meghan's new boyfriend?
Paulo:	Robert? Yeah, he seems like a really nice guy.
Joanna:	I think they're an awesome couple. I'm really glad they found each other.
Paulo:	I agree! They seem to suit each other to a tee.



A fib

Fib is another word for *lie*. It can be used as a noun—**a fib** is synonymous with a *lie*—or as a verb—**to fib** is synonymous with to *lie*. However, **a fib** specifically means a lie that isn't important or doesn't have serious consequences.

For example, if you **cook the books** and lie on your taxes, that is not **a fib** because to intentionally lie on your tax returns is illegal, and the consequences can be serious. However, imagine that you tasted someone's cooking and didn't like it, but you told them it was tasty anyways. Lying about their cooking would be **a fib** because you're not lying about anything serious or important. You are telling a small lie to avoid hurting someone's feelings. So **a fib** is a lie about something trivial or unimportant.

Here are a couple more examples with *a fib*:

Rachel: Did you see Kelly's new haircut?

Joe: Yeah, I saw her earlier today. It's interesting.

Rachel: I have no idea what she was thinking! I'm all for self-expression, but trying

to bring back the mullet is a mistake! That's one haircut that should be left in

the past.

Joe: I know what you mean. When I saw her, she asked what I thought. I

couldn't bring myself to tell her how bad her haircut looked, so I told a fib

and said it looked cool. I feel a little bad about lying.

Rachel: Don't feel bad! I did the same thing.

Elsa: I feel like such a horrible person.

Cody: Why?

Elsa: Amy is always asking me if I think that she should lose weight, and I think

that she should, but I always **fib** so I don't hurt her feelings.

Cody: Weight and appearance can be tricky. Sometimes it's better to tell **a fib** than

to hurt someone's feelings. I wouldn't worry too much. You are still one of

the nicest people I know.

Elsa: That's sweet of you to say, Cody.



The jitters

Jitters is a noun that means to be in a state of extreme anxiousness or nervousness. We usually talk about people having **the jitters** before an important event. For example, if you are really nervous before a job interview, you could say, "I have **the jitters**."

The jitters can also mean irregular or twitchy movements. This is the meaning Suzanne uses in this episode when she says that she has **the caffeine jitters**. In other words, the coffee Suzanne drank is causing her body to shake or make sharp, shaky, repeated motions. Have you ever drunk so much coffee that you can't sit still? That's **the caffeine jitters** Suzanne is talking about.

Because anxious feelings and twitchy body movements often happen at the same time, people often use *the jitters* to refer to both meanings at once. For example, if you are really anxious about an event, your body might have both emotional and physical *jitters*.

Here are a couple more examples with *the jitters*:

Carol:	How's it going, Lee? You look a little nervous.
Lee:	I'm more than a little nervous. I have a big test in half an hour, and I'm so worried about it!
Carol:	It sounds like you have the jitters . You should sit down with a nice cup of tea and try to relax.
Lee:	You're probably right. I'll give that a try.

Jamie: Ugh, I don't feel well right now.

Ron: Are you sick?

Jamie: I don't know! I feel kinda nauseous, but I can't sit still. I'm also feeling really

worried and anxious for some reason.

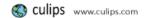
Ron: Is anything bothering you?

Jamie: No, everything is fine. That's what's so weird about it.

Ron: Wait, did you drink more coffee than usual today?

Jamie: Oh my gosh, I did. I had three cups this morning. I must just have the

caffeine jitters. Mystery solved!



Wiggle room

Wiggle room is an expression that means the ability and freedom to change something. It is usually used to talk about the ability to fix an error, modify a plan, or change your mind about something.

In this episode, Suzanne says that she doesn't like doing things **by the book** because she likes having a little **wiggle room**. As previously mentioned, to do something **by the book** means to follow the rules exactly. When you follow the rules perfectly, there is no room for error or change. In other words, there is no **wiggle room**.

You will often hear the expression **wiggle room** used when making plans with someone. For example, if you make flexible plans with room for change, you can say that you built **wiggle room** into the plan.

Here are a couple more examples with *wiggle room*:

Marco:	Did your parents end up staying with you last weekend?
Amelia:	Yeah. It was lovely to see them, but also really frustrating.
Marco:	Oh yeah, how come?
Amelia:	My dad likes to plan everything. He had this crazy list of all the stuff he wanted to do, and he scheduled everything down to the minute. There was absolutely no wiggle room in the plans.
Marco:	I can see why that would be frustrating!

Liam:	Hey Emma! What do you want to do for your birthday next month?
Emma:	I'm not sure.
Liam:	If you want to plan a big party or something, we need to start now!
Emma:	A big party sounds nice, but I don't know how I'll be feeling closer to the date. I'd like to have some wiggle room to change my mind.
Liam:	OK, I guess that makes sense, but it might be hard to get everyone to come if you leave the planning to the last minute.
Emma:	That's OK! I'd rather have the room to change my mind if I want to.

Quiz

1.	Wiggle room means the ability to change
b) c)	plans opinions approaches all of the above
2.	Which of the following best describes a fib?
b) c)	a trivial or unimportant lie a very big lie with serious consequences a very imaginative lie a very believable lie
3.	When you do something by the book, you follow the rules of that activity
b) c)	half of the time surprisingly exactly happily
4.	To a tee is an expression that means
b)	honestly nicely perfectly

5. When you cook the books, what do you lie about?

- a) money and accounts
- b) plans and activities

d) luckily

- c) feelings and emotions
- d) likes and dislikes

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6. Before which of the following events would someone be likely to have the jitters?

- a) a walk in the park
- b) a job interview
- c) a trip to the grocery store
- d) a lunch with friends

Quiz Answers

1. d 2. a 3. c 4. c 5. a 6. b

Episode credits

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