

# Lessons from the dentist

Accountants have a lot to learn from the way dentists organise their workload, says **John Haylock**.



**L**YING ON MY BACK WITH BRIGHT LIGHTS shining in my face and someone prodding around with sharp instruments inside my mouth is hardly the time to be thinking about business models. But that's what I was doing this morning.

It was my annual check-up with my dentist – Kenny G – and no he doesn't play saxophone in the weekends!

Thankfully it was all over and done with in 20 minutes and there was no pain apart from the \$90 bill at the end. I handed over my EFTPOS card and paid on the spot. The paperwork was simple and the cash flow immediate.

That's lesson number one for accountants in public practice. You can get paid as you provide a service. To do that you need to create the expectation that's what will happen and you need the resources to ensure billing and payment happens quickly and smoothly.

As I left, Kenny G told me that he didn't need to see me for another year, and moments later his receptionist told me she would contact me again in a year's time. That's another two simple lessons – make sure your customers know what is going to happen and create the expectation that they will continue doing business with you.

Something accountants and dentists share already is business models based around a substantial amount of repeat business – annual checkups for dentists, and sets of accounts and tax returns for accountants. That's much better than the business models of engineers or architects who rely on one-off jobs, the flow of which is out of their hands.

Where dentists and accountants typically differ in their business models is how they organise their work.

All dentists schedule their work. They have a rolling annual cycle of patients who they contact and book appointments for. Dentists take control of the process. They don't wait for their patients to contact them – probably because they know so many people will delay their visit. So dentists send out reminder notes and then follow-up with phone calls.

By scheduling, dentists take control of their workflow. If they get too busy, they will delay a little when they contact patients. If work is slowing down a little, they will get on the phone and chase people up who they haven't seen for a while. They manage their diaries to keep a smooth even flow of work.

In contrast, many accountants allow their clients to take control of the process. They let them drop their work off when they want and consequently get overloaded with work.

Dentists (or rather their receptionists who do the bookings) seem to work to a three-to-four-week window. My appointment for this morning's consultation was made around three weeks ago. Because it was an annual check-up there was no urgency with the appointment. I was not booked into the next available spot – rather I was booked into the next spot reserved for annual check-ups. There would have been time available sooner – but Kenny G's receptionist didn't want to book me then. The earlier time that was available was reserved for the urgent and ongoing work that dentists also have.

For example, if I had broken a filling, I would have been able to see Kenny G quickly, probably within a day or so. If I was having

root canal work done and need several appointments in rapid succession, there would have been time in his diary for those follow-up appointments.

Dentists manage their capacity and schedule work based on the urgency and priority of the patient – 70-80% of Kenny G's diary will be filled up with non-urgent consultations booked three to four weeks ahead. The balance of his diary will be left open for urgent and ongoing jobs.

This is a very simple system that accountants in public practice can also use. Schedule your known work in advance. Budget the size of jobs and then divide that work into July jobs, August jobs etc based on the capacity of your team. Then you communicate this plan to your clients. When you do this you will also need to leave spare capacity for the urgent work that you know will come in. You don't know which client it is going to be, but you do know that urgent work is going to occur.

When you do this your clients will have certainty. They will know when their compliance work is going to be done. And they will know that if they have urgent work needing to be done that you can get on to it quickly. You'll provide timely service – just like dentists.

---

John Haylock is Practice Performance Manager at BankLink. [john.haylock@banklink.co.nz](mailto:john.haylock@banklink.co.nz)

Copyright of Chartered Accountants Journal is the property of Institute of Chartered Accountants of New Zealand and its content may not be copied or emailed to multiple sites or posted to a listserv without the copyright holder's express written permission. However, users may print, download, or email articles for individual use.