

Ethical and moral landscape between profession and business in modern day private dental practice

Johan Hartshorne¹

Executive Summary

Importance

Professional and business conduct should collectively comply with a minimum standard of ethical and moral values, that will not only protect and safeguard patients, but will also uphold the reputation of the profession and its social contract with society. Professional and business ethics and conduct is highly enforceable because the dentist's registration is at stake.

Key points

- The objectives, ethical principles and moral values of the profession and business of dentistry are compatible and complimentary.
- The primary obligation of the dentist is to serve the patients' best interest.
- No treatment or treatment plan should ever be motivated by self-interest, greed, or financial gain, to the detriment of the patient.

Practice Implications

- Value statements and the ethical standards to which dental practitioners hold themselves are a key element of transparent communication.
- Embrace new technology and software to increase practice efficiency.
- It is important that dental practitioners follow as much training in practice management, business and, in particular, business ethics.

Introduction

The key question and challenge that every modern day dental practitioner is faced with, is to find the desired balance between the essence of an admired profession and a financially viable and successful dental practice.¹ A dental practitioner's primary obligation is serving the patients' best interest through the delivery of quality dental services. However, a dental practice is also fundamentally a small business that invokes profit motive.² In the 'business world' dentists have to compete in a capitalist market economy in order to survive and thrive.³ In such an environment,

the lure of self-interest may easily displace the patient as first concern, deflate trustworthiness, and compromise professional integrity. A business-centred professional could thus potentially succumb to the pressures of a business environment, by behaving competitively towards peers and placing demands of profit ahead of professional standards of excellence and the patient's well-being.² If a dentist is more concerned with the desire for profit motive, than with the patient's well-being or desire to serve public good, the dentist-patient relationship, social contract with the public, and good standing of the dental profession will be placed at risk.

It is claimed that the practice of dentistry has become increasingly commercialized (profit-orientated) and treated as a mere commodity due to consistent advances.⁴ Within the literature, reported conflicts between professionalism and commercialism appeared to be common, suggesting that that commercial interests in dentistry are a direct threat to professional values.^{4,5} It is also suggested that conflict between professionalism and commercialism could potentially result in fragmenting the profession, preventing access to care, and eroding the public's confidence in dentistry.⁵ In addition, there is a growing sense that self-interest and profit motive may be leading to unnecessary dental care, provision of substandard care, or to a lack of comprehensive treatment.⁶⁻⁸ However, the relevance thereof in day-to-day dental practice and how dentists deal with perceived conflict situations between professionalism and commercialism remain relatively unexplored.^{4,9}

The purpose of this review is to explore: (i) the primary drivers that are changing the dental landscape; (ii) the complex and challenging professional and business environment that practice owners have to navigate; (iii) define professionalism and the business aspects of dentistry (commercialism); and (iv) to illuminate how the synthesis of the two complimentary disciplines of bioethics and business ethics and moral values can inform the modern day dentists of their professional responsibilities and conduct within the dental practice setting.

The changing dental landscape

Over the past 4 decades the dental landscape has significantly evolved. Dentistry today is a specialized, sophisticated and dynamic, autonomous professional occupation.¹⁰ Intrinsic and extrinsic factors influencing the dental profession has blurred the distinction between professionalism and the business aspects of dentistry to the point where they are becoming practically indistinguishable.¹ The modern day private dental practitioner is faced with various advancements and challenges that can affect professional and business decision making and behaviour.

¹ Johan Hartshorne
BSc, BChD, MChD., MPA., PhD (Stell), FFPH.RCP (U.K.)
General Dental Practitioner, Intercare Medical and Dental
Centre, Tyger Valley, Bellville, 7530. South Africa

Email: johan.laptop@intercare.co.za

- **Disruptions caused by technology**

Technology is considered as the single most influential factor that is changing the way dental services are provided and performed.¹¹ The digital revolution in dentistry has allowed for nearly all clinical and laboratory procedures to be supported by digital technologies. Dental simulators (Smile Design), CBCT scanners, intra-oral scanners, milling machines, 3D printing, CAD/CAM software, dental microscopes and lasers have seeped into every aspect of modern dental practice. Along with advanced technology comes great entry of cost and the influence of the providers of technology, who in many instances wish to partner with dentists on an ongoing basis in the form of updates, upgrades and additional fees.¹ The need to have the 'best' and the 'latest' devices places pressure on dentists to keep up with the 'competition' or be perceived as 'less competent'. The ethical challenge in the acquisition and utilization of new technologies is to successfully integrate the touchstones of trust and integrity so that technological innovation will enhance, and not overrun basic professional values that are in the patients' best interest.¹

- **Individual practice styles and desired practice methods**

Practice choices that the dentist can choose from include (i) treatment philosophies (e.g., digital workflow, cosmetic dentistry, chairside milling); (ii) emphasis on specialized technical competencies (e.g., implant dentistry, orthodontics, oral surgery, facial aesthetics); (iii) practice type and location (e.g., single associates, partners, corporate); (iv) advanced equipment selection (e.g., CBCT scanner, intraoral scanner, dental microscopes and lasers); and (v) auxiliary utilization (no assistant vs with assistant, oral hygienist).¹

- **Pervasive commercial influences**

The branding of dental practices as "Academies", "Institutes" or "Centers" mirrors that of retail establishments where receivers of services become 'customers', potentially altering the nature of the dentist-patient relationship.¹ This combined with the proliferation of claims of superiority by pronouncements such as "Best Dentist" or "Top Dentist", all within close proximity, shifts the emphasis from genuine collaborative patient care among colleagues to that of aggressive competition. Similarly, social media advertising focussing on getting 'High Value dental patients' to the practice also points towards aggressive marketing with the primary focus on profit instead of patient well-being. Other commercially driven and aggressively marketed services and products include clear aligners, and chairside same day milling of inlays, onlays and crowns.

- **Commercialization and industrialization of health care organization**

Commercialization and industrialization of health care organization has led to rapid emergence of for profit health care organizations in the form of Corporate and Managed Care.¹

- **Internet technology and social media evolution**

Social media has evolved from direct electronic information exchange tool (communication) to virtual gathering places, to retail platforms, and to 21st century marketing tool.¹² Practices today use social media marketing to: increase brand and practice awareness, generate leads and increase conversion of patients, develop and nurture relationship with patients, and to learn from competitors.¹¹ Influencer marketing is a dental industry trend that offers a new way to connect with patients on social media.¹¹ A social media influencer is someone with a large following who, in return for payment, will mention and recommend your practice to their followers.

Navigating the complex environment and challenges that may arise between professional and business (practice) obligations

In the real world, the professional and business aspects of a modern day dental practice are a reality and cannot be separated from one another.^{13,14} To complicate matters further, decision-making between patient and dentist occurs in a world of imperfect information, differing interests, motives and values, uncertainty, and choice.¹⁵ Today's dentists are faced with multiple professional and business challenges. Dentists are ambitious and goal orientated once qualified from Dental School, and focussed on the end goal of success, wealth, and happiness. However, immediately he/she has to deal with real life decisions relating to education debt, start-up costs of a practice, continuing education to develop skills, and lifestyle costs. The escalating costs of purchasing and operating a dental practice places huge pressures on practicing dentists. As the practice of dentistry is changing, so are the economic realities of increasing costs and cost containment associated with running a practice. Once entering into dental practice, the already cost conscious dentist has to deal multiple financial related issues such as: (i) acquiring new patients (practice growth), (ii) fees, (iii) payment delays, (iv) no shows and cancellations, (v) medical aid claim processing efficiency, (vi) increasing appointment volumes and practice efficiency, (vii) unpredictable revenue and cash flow, (viii) profit margins, (ix) market competitiveness, and the (x) imperfections of health insurance/ medical aid industry.

With practices now moving operations into the digital space (i.e. aligners and guided surgery), and use of digital workflow platforms, new ethical concerns include patient data and personal information protection, privacy (confidentiality), and fair intellectual property practices.

Currently still recovering from the COVID pandemic, dentists are also faced with the challenges common to other small businesses, that may increase the cost of running a dental practice, including electricity and water disruptions, interest rates, political unrest and protests affecting staff, and natural disasters.

The dental industry has seen a burgeoning movement to treat dental patients like consumers.¹¹ It is a reality that in most cases, patients have many options when they choose health care providers. Today's patients expect convenience and online

access to service providers to get help when they need, and communicate directly with dentists via an online portal that allows patients to schedule and reschedule appointments, ask questions, and fill out intake paperwork at their leisure.

Embracing changes and being willing to take risks and try new things, and becoming more resilient is a critical skill for success and will better equip the dentist to navigate the inevitable changes in the evolving dental landscape. To navigate and negotiate such a complex environment and to establish what is right or wrong, and what is good or bad, requires a fine balancing act of professional and business ethics guidelines and ownership of responsibilities to prevent unethical conduct.

Defining dentistry as a profession and a business entity

• Profession

A member of a profession is termed a professional. A profession, such as dentistry, is always held by a person, and it is generally that person's way of generating income. From a professional perspective building trust relationships are primarily between patient and dentist. The six characteristics of a 'true profession' or common requirements for all professionals include the following: (i) members of a profession requires extensive training and a mastery of specialized knowledge in their field, (ii) the right and responsibility to regulate itself through licensure and through determining its own standards of education and distribution of services, (iii) the services provided by a profession are essential and necessary for ongoing functioning of society, and (iv) members of a profession has a service orientation (service to society) rather than a profit orientation.^{16,17} Most professions also require a code of ethics.¹⁷

• Business

A business, such as a dental practice, on the other hand can be defined as any individual, group, or corporate effort to produce and distribute goods or services for a profit. A business can be owned by a single individual in the form of a sole proprietorship or by a group of individuals in the form of partnership or corporation.³ From a business perspective there are multiple trust relationships and transactions involved including business partners, customers, employees, suppliers, and dental laboratory owners.

According to Domer and co-workers¹⁸ the following criteria are used to determine if someone is engaged in a business: (i) use their own capital, or obtain capital to begin a business, (ii) goods and/or services are produced and distributed to consumers (or patients in the professional context), (iii) willingness of the consumers (patients) to buy the goods or services, (iv) the production, distribution, and sale of goods and services results in profit, and (v) the owner of the business is confronted with financial risks.

Similar to other businesses, a dental practice has four major business areas: operations, financial managing, human resources and marketing. The business aspects of dentistry is connected to the community and environment where the practice is situated, and the professional and clinical context of how the majority of

dental services are provided.⁴

In dental practice 'consumers' of services, rather than goods, are referred to as patients. The 'owner' is the person or entity that provides the capital. The 'producer' is the individual who performs the actual physical and mental labour necessary to produce the goods or services. 'Managers' are those who have the responsibility for conducting and supervising the operation of a business. In an independent practice the dentist usually has the responsibilities and duties of owner, manager and producer. Any dental practice needs capital to purchase equipment and supplies, lease or buy an office, and to cover overhead costs for the first several months of its initial operation. Money exchanged for dental services are received either directly from patients (out of pocket) or through a third party (medical aid). Although most dentists use the term 'net income' rather than 'profit', for all practical purposes they do make a profit.

It is important to note that if dentists are unconcerned with the business aspects of dentistry they will be unable to provide necessary dental services to the public at a reasonable and affordable cost.¹⁹ However, if a dentist is more concerned with the business of dentistry than with the patient's well-being, the successful business of dental practice will fail.³

The professional and business objectives of a dentist

Dentists have one foot in each of two worlds, the professional and the business world. The professional objectives of a dentist and the commonly accepted objectives of a business are quite similar.¹⁸ Professional and business objectives both include the following: (i) delivery of quality services that are needed and valued by the public, (ii) continued survival and practice (business) growth, (iii) improvement of services through research and development of new processes and acquisition of new knowledge through continuing education, (iv) provision of a means for individuals and groups (customers, patients, employers, employees, suppliers, etc.) to satisfy their needs, and (v) the provision of an economic service that results in an equitable profit or income.³ Thus, based on these similar objectives, it can be concluded that the professional and business aspects of dentistry are compatible and complimentary.³

To run a dental practice requires many resources, such as personnel, dental supplies, money, dental laboratories, etc. Obtaining and utilizing resources effectively is the universal goal of practice management. In addition, practice management is important to both professional and business aspects of dentistry.³

A dental practitioners' hierarchy of responsibilities

The profession of dentistry implies that dentists are guided by professional and business responsibilities, ethical principles, and moral values. In a profession the obligation of service to people and patient interest comes first. In the business world self-interest and profit motive comes first, therefore a potential conflict of interest is always inevitable in the dental practice situation. The responsibilities of a dentist within a professional and business context are summarized below.

Table 1: Summary of core ethical values for decision-making in dental practice

Professional core ethical principles ^{21,22}	Business core ethical values ^{24,25}
Beneficence - duty to care and serving the patients' best interest	Leadership - commitment to excellence through moral reasoning and ethical decision-making. Lead by example and maintain a clear zero-tolerance policy on unethical behaviours
Non-maleficence - protecting the patient from harm	Accountability – taking full responsibility for all decisions, actions and practices
Autonomy - right to self-determination, informed consent – right to know, explanation of alternative treatment options, and their risks and benefits, confidentiality and data protection	Trustworthiness – honesty and integrity helps building trusting relationships between dentist, patients, partners, employees, clients, suppliers, lab owners, and maintaining a positive public image and reputation
Justice (Fairness) – Promoting access to care, treat all patients with equal respect, and offering the same quality of services to all based on the same terms.	Fairness – workplace diversity and equal opportunity. Treat everyone with equal respect. Equality and courtesy always before personal or business benefit
Veracity (Honesty and Truthfulness) - Transparent communication, prevent withholding information	Honesty and truthfulness - Transparent communication, prevent withholding information
	Loyalty - demonstrating confidentiality and commitment, increased employee retention, and patient/customer retention and growth
	Empathy/Compassion - caring, act of kindness and a sympathetic ear for the patient and staff
	Respect for others – Commitment towards respecting everyone’s dignity, privacy, equal rights, opportunity, safeguarding patient and consumer and stakeholder rights
	Competencies: Maintaining clinical and practice management skills and judgements
	Efficiency: controlling costs, time, effort, or materials
	Social responsibility: limit or reduce a practices’ negative influence on the environment (e.g., waste, energy, carbon emissions)
	Law abiding – complying with legal rules or regulatory requirements for operating a safe working environment

- **Patient responsibilities:** A dentist’s primary responsibility is ‘duty to care’ and to serve the patient’s best interests (No patients - no purpose)
- **Personal responsibilities:** A level of personal responsibility is expected from dental practitioners (practice owners) or corporate employees (dentists working in a corporate practice setting). This responsibility includes looking after your personal wellbeing, health, and happiness), (No health - no wealth)
- **Practice (business) responsibilities.** Dental practitioners have a responsibility of reporting to practice at the expected time, and being honest in the workplace, and completing an assigned task or treatment plan in the designated time. Employees, including the practice owner are expected to own up to their mistakes and work towards correcting them. (No trust - no patients)
- **Financial and corporate responsibilities:** To grow a successful practice or business practice owners have to face the challenges associated with fees, competition, profit and return on investment. Practice owners should honour their responsibilities to their employees, partners, and customers (dental suppliers, laboratory technicians, service contractors). These interests include written contracts, verbal agreements, or legal obligations. Also, to use its resources and engage in activities that will increase profits so long as it is in line with professional ethics, and engages in open and free competition without deception. (No money - no mission).
- **Social and environmental responsibilities.** Businesses and practices have a responsibility to the community and the environment where their operations are situated. Practices

(private or corporate) look for ways to help their communities through volunteer work, adopting measures to reduce waste, and promoting a safe and healthy environment. It is of utmost importance to be aware of and concerned about the environmental impacts a business has. Many businesses take environmental concerns seriously, whether it means reducing waste, cleaning local land, water or air.

Professional core ethical principles and values

Ethical principles and values are important guidelines or moral codes for guiding dentists in everyday dental practice. It involves considering fundamental questions about what is right or wrong, when dealing with perceived conflict situations, or ethical dilemmas. Ethics is largely about what happens between those areas where the law has provided us with clarity and definition. Law and regulations are all about what must, or ought to be done. Many core ethical principles are also enshrined in legislation, and in violating them we would be acting both illegally and unethically.²⁰

Integral to dentists professional standing within their community and among their peers is an expectation that during their interactions with patients, friends, family, and colleagues, dentists will adhere to ethical principles and virtues when making clinical decisions. Four fundamental ethical principles provide the framework for professional judgment and clinical decision making and safe prescribing, namely nonmaleficence (protecting the patient from harm), beneficence (acting in the patients best interest), autonomy (respecting the patients' right to self-determination), and justice.²¹ (Table 1)

In addition to the abovementioned, the ethical principle of 'veracity, require that dentists' "respect the position of trust inherent in the dentist-patient relationship, communicating truthfully, and without deception, and maintaining intellectual integrity and competency."²² Dental practices must establish trust with patients and maintain that trust over time. Without trust, practices have difficulty attracting new patients.¹¹

Business (practice) core ethical principles and values

Business ethics refers to the moral principles, policies and values that govern and guide the way businesses and individuals engage in business or dental practice activity.^{23,24} Business ethics goes beyond the accepted norms of what is right or wrong and what are good or bad practices. It is a set of moral principles by which people conduct themselves personally, socially, and professionally in the practice setting based on particular social values, customs, traditions and standards within a specific community.²⁴ Practices must do legal business and business ethics are meant to ensure that a certain level of trust between providers (practice owners), patients, consumers, employees and dental suppliers, and dental laboratory owners are maintained. In addition it gives a guarantee to the public that business is fair and equal.²⁴ Practices may also publish a value statement that makes public the ethical standards to which they hold themselves.

By applying the business principles of ethics, Dental

practitioners can succeed legally and ethically in the long-term by applying the important principles of business ethics.^{24,25} A summary of business core ethical principles and values are provided in Table 1.

Professional and business ethical considerations related to fees

Dental practitioners should at all times adhere to professional standards of behaviour in charging, handling and collecting fees. The way in which dentists conduct their financial dealing with patients, either directly or through third parties, has a direct impact upon public confidence and trust in the profession.²⁶

Most ethical dilemmas and dento-legal challenges arise from the following problem areas:

- **Alternative treatment options, relative costs, and records**

The public has a right to expect that dentists will behave with fairness and integrity. A patient's dignity, autonomy and rights should be respected at all times and no treatment plan should ever be motivated by greed, business advantage or financial gain to the detriment of the patient.²⁶ If there are alternative treatment options, give the patient a fair and balanced explanation of what they are, their benefits and risks and relative costs. Keep meticulous records of fees quoted, charged and paid, and any discussions in relation to the financial aspects of treatment.

- **Confidentiality**

It is important to respect a patients dignity and privacy when dealing with financial aspects of their treatment. Wherever possible, sensitive financial discussions should take place in private, out of the hearing of other patients.²⁶ Every member of the dental team shares a duty to protect the patient's personal information (confidentiality), which include all the financial details of their treatment.²⁶

- **Ability or willingness to pay**

Never make assumptions regarding a patients ability or willingness to pay fees.

"Offering only the treatment that you think the patient can afford, or compromising on treatment because you think the patient can't or won't pay for a more expensive option invites problems because the patient may argue that they would certainly have chosen the more complex/costly option if it only had been offered to them."²⁶

- **Failed treatment**

Demanding fees for treatment that has failed, or which the patient believes to be unsatisfactory.

- **Unpaid fees**

Before chasing unpaid fees, always check that the patient is happy with any treatment that has been provided earlier. "It is also sensible to check your records and x-rays, to ensure that

Table 2: Some examples of unethical professional and business practices^{22,26}

Unethical professional conduct	Unethical business conduct
Sub-standard care: The delivery of sub-standard care (e.g., using materials of an unacceptable quality, sending impressions to a lab of an unacceptable quality) without the patients knowledge, without consideration of the patient’s wishes, without justification of special circumstances, and motivated by financial gain.	Greed / Profit motive: Recommending compromise treatment to a patient for reasons of financial gain, and not in the patients’ best interest. Suggesting treatment that provides the best financial reward rather than the optimum treatment for the patient.
Supervised neglect: A patient attends regularly and a ‘condition’ is ignored or treatment is persistently ‘put off’... and so unbeknown to the patient...it gradually worsens. A patient attends for a dental check-up and the evaluation is not thorough and pathological conditions are ‘missed’	Overtreatment / Unnecessary treatment: The practitioner recommends or performs treatment that the patient does not need, nor could it be justified.
Non-referral: Not suggesting a second opinion or referral to a specialist in cases where the best or most appropriate treatment cannot be performed or offered by the dentist due to lack of skills.	Self-interest: The treatment suggested is one that provides the best ‘financial reward’ for the practitioner, rather than the optimum treatment for the patient
Withholding information/Non-disclosure: The practitioner is not as open and transparent as possible with the patient about the ‘risks’ of the offered treatment option or the ‘financial costs’ involved. Demanding fees which are greater than the patient had been led to expect, or greater than those which the patient had agreed to, without proper explanation. (Transparency)	Fraud: Billing and claiming fees from third parties (patients’ medical aid) for treatment not provided. Charging fees for treatment which the patient perceives (rightly or wrongly) you have not provided or are unnecessary.
Lack of informed consent: Patient is not given accurate and balanced information about alternative treatment options, their risks and benefits and cost.	Deceitful advertising: Any form of marketing or advertising that is intended deceive, misrepresent, misstate or exaggerate, or is directed primarily towards increased profit.
Breach of confidentiality: Every member of the dental team shares a duty to protect the patient’s personal and clinical information, including all the financial details of their treatment.	Exploiting for financial gain: Exploiting staff, suppliers, and dental laboratories for financial gain.
No indemnity cover: To treat patients without having made suitable professional indemnity arrangements to ensure that they can be adequately compensated for any avoidable harm they might suffer while receiving dental care and treatment.	Perverse incentives: Accepting fees for the referral of patients, supporting or promoting commercial products, making public statements, or endorsing products. Any such fee or inducement of any kind would be unethical in being likely to compromise the professional relationship between patients and the dentist involved, between professions and bring the profession disrespect.
Non-disclosure: Failure to disclose dental mistakes.	Non-compliance with safety measures: Cutting corners in compliance with standards of health and safety and placing patients and staff at risk that are exposed to risks and hazards in the workplace e.g., infection control and ionizing radiation

your treatment and records could withstand the rigorous scrutiny of an authoritative professional colleague.”²⁶

“Outstanding fees should only be pursued from a position of strength, because it is almost inevitable that a patient who is unhappy with treatment provided, will respond to any claim for unpaid fees, by making a counterclaim which alleges negligence or some kind of breach of contract on the part of the dentist.”²⁶

Unethical professional and business conduct

Serving a patients’ best interests should always take precedence over any other consideration of profit or personal gain.²⁶

Core ethical values are important guidelines or a moral code for dentists on how to deal with perceived conflict situations between professionalism and the business aspects of dentistry – to enhance ethical decision-making and behavioural change to prevent and resolve potential conflict situations.

Conclusion

Professional and business conduct in a modern day dental practice are a reality and cannot be separated from one another. The distinction between professional and business practices in a dental practice have become blurred to the point where they

are practically indistinguishable due to rapid, powerful, and pervasive, emerging advances and factors that are influencing the dental landscape. Technological and biomaterial developments in the dental industry does not stop or come to an end. It will continue its path of evolutionary advancements and progress to improve and broaden the scope of dentistry, and together with that, the professional and business challenges that they invoke.

Dentists' special relationships with patients, combined with the business challenges of a dental practice, and underlying and complimentary professional and business values, set dentistry apart from that of a typical business endeavour. As professionals, dentists are accountable not only for adherence to laws and regulations, but also for upholding the core ethical values that are critical for maintaining professional standards and ethical business practices that we ought to aspire to. The professional and business of aspects dentistry and their ethical principles are compatible and complimentary to each other. Both should collectively comply with a minimum standard of ethical and moral conduct, that will not only protect and safeguard patients, but will also uphold the reputation of the profession and its social contract with society.

Having a firm understanding of practice management concepts and how to apply them in dental practice is important to maintain a balance between professional and business aspects of dentistry, whilst not losing the primary focus of patient care. Dental practice owners should lead by benefiting all stakeholders including patients, employees, suppliers, communities and shareholders through delivery of quality services to patients, investing in employees, dealing fairly with suppliers, supporting communities, embracing sustainable environmental practices, and where applicable in a corporate environment, generate long-term value for shareholders or stakeholders.

A profitable income is important for the growth and survival of a dental practice in the long run. Although a professional person is entitled to be paid for their services, they should avoid creating the perception that money and profit is the overriding objective and that patient care is very much a secondary consideration. Having a firm understanding of business and practice management concepts and how to apply them in dental practice is important to maintain a balance between professional and business aspects of dentistry, whilst not losing the primary focus of patient care. Professional and business ethics and conduct is highly enforceable because the dentist's registration is at stake. The HPCSA, the regulatory body of the dental profession, has the power to remove a dentist's registration in cases of unethical conduct. Striving to act professionally and ethically at all times will help you find this elusive balance, and ultimately it will be both professionally satisfying and rewarding.

References

- Jacobs K. Business ethics and dental professionalism: Commentary. *CDA Journal* 2020; 48(9): 437-444. <https://doi.org/10.1080/19424396.2020.12222606>
- Micewski ER, Troy C. Business ethics – Deontologically revisited. *J Business Ethics* 2007; 72:17-25. <http://dx.doi.org/10.1007/s10551-006-9152-z>
- Sriyono NW. The business of dental practice. *Dental J (Majalah Kedokteran Gigi)*. 2006; 39(2): 72-76. <https://doi.org/10.20473/j.djmg.v39.i2.p72-76>
- Holden ACL, Adam L, Thomson WM. The relationship between professional and commercial obligations in dentistry: a scoping review. *Brit Dent J*, 2020; 228(2): 117-122. <https://doi.org/10.1038/s41415-020-1195-5>
- Boyd MA, Roth K, Ralls SA, Chambers DW. (2008) A Special Report: Beginning the Discussion of Commercialism in Dentistry, *J California Dent Assoc*, 2008; 36(1): 57-65. <https://doi.org/10.1080/19424396.2008.12221465>
- Chambers DW. Hussies with dental degrees. *J Am Col Dent* 2000; 67(3): 2-3.
- Christensen GJ. I have had enough! *J Okla Dent Assoc* 2005; 97(2): 18-21.
- Simonsen RJ. Why we can't believe what we read. *J Am Col Dent* 2004; 71(2): 20-23.
- Holden ACL, Adam L, Thomson WM. Dentists' Perspectives on Commercial Practices in Private Dentistry. *JDR Clin Trans Res*. 2022;7(1):29-40. <https://doi.org/10.1177/2380084420975700>
- Katrova LG. The dental profession in the 21st Century, Art or Business – Challenges and Perspectives. *EC Dental Services* 2017; 9(4): 128-131. <https://ecronicon.org/assets/ecde/pdf/ECDE-22-01952.pdf>
- Nexhealth. State of Dental 2023. Accessed on the Internet at: https://1868823.fs1.hubspotusercontent-na1.net/hubfs/1868823/Ebook/NexHealth_State_Of_Dental_2023.pdf
- Maryland University. The evolution of social media : How did it begin, and where could it go next. Accessed on the Internet at: <https://online.maryville.edu/blog/evolution-social-media/>
- WHO. General agreement on trade in services (GATS). Available at: www.who.int/entity/trade/glosary/story033/en/index.html. Accessed April 24, 2006
- Hamid A. Implications of globalization and multilateral on healthcare services. *Berita Akademi* 2001; 10(4):1–4.
- Balevi, B. How to manage the principle agent problem in dentistry. *J Amer Dent Assoc* 2022; 153(6): 588-589. <https://jada.ada.org/action/showPdf?pii=S0002-8177%2822%2900188-X>
- Freidson E. *Profession of medicine: A study of the sociology of applied knowledge*. New York: Dodd, Mead Co; 1975. p. 135–8.
- Jong AW. *Community dental health*. 3rd ed. St Louis: Mosby-Year Book, Inc; 1993. p. 299, 305, 307.
- Domer LR, Synder TL, Heid DW. *Dental practice management, concept and application*. St Louis: The CV Mosby Company; 1980. p. 3–12, 64–65.
- Young WO. The social setting of dental health practice. In: Striffler, DF, Young WO, Burt BA. *Dentistry, dental practice & the community*. 3rd ed. Sydney: WB Saunders Company; 1983. p. 8–19, 28–29.
- Dental Protection. Ethics, values and the law. August 31, 2014. Accessed on the Internet at: <https://www.dentalprotection.org/uk/articles/ethics-values-and-the-law>
- Beauchamp TL, Childress JF. *Principles of Biomedical Ethics*. Seventh edition. Oxford University Press, Oxford. 2013
- American Dental Association, (2023) *Principles of Ethics and Code of Professional Conduct*. March , 2023. Accessed on the Internet at: https://www.ada.org//media/project/adaorganization/ada/adaorg/files/about/ada_code_of_ethics.pdf?rev=ba22edfd1a646be9249fe2d870d7d31&hash=CCD76FCDC56D6F2CCBC46F1751F51B96
- Twin A, Drury A, Perez Y. Business Ethics: Definition, principles, Why they're important. *Investopedia*, March 17, 2023. <https://www.investopedia.com/terms/b/business-ethics.asp>
- Kumar A, Baker S. The basic principles and components of business ethics. *IJARIE* 2020; 6(3):1891-1895. http://ijarie.com/AdminUploadPdf/The_basic_principles_and_components_of_Business_ethics_ijarie12269_converted.pdf
- Bay Atlantic University. What are business ethics? Definition, Principles and Types. Bay Atlantic University, Washington DC. December 16, 2022. <https://bau.edu/blog/what-are-business-ethics/>
- Dental Protection. Ethics and business August 31, 2014. Accessed on the Internet at: <https://www.dentalprotection.org/uk/articles/ethics-and-business>