COLLECTIVE
BY DBA

Anti-Goals Exercise

# Decide What Your Firm *Won't* Chase

A four-step exercise to help your leadership team name the work that doesn't fit your firm, so you can protect the goals that do.

# Table of Contents


What are anti-goals? . . . . . .1

How to use this worksheet . . . . . .1

Step 1: Picture Your Worst Year . . . . . 2

Step 2: Answer These Six Questions . . . . . 3

Step 3: Write Your Anti-Goals . . . . . 5

Step 4: Put Them to Work . . . . . 7

# What are anti-goals?

As a firm owner, it's easy to catch a case of shiny object syndrome or to feel overwhelmed by every service you could offer and every growth strategy someone swears by. That's why deciding what you won't chase is just as important as deciding what you will.

The things you decide you won't do are your anti-goals. Some are strategic, like turning down a service line that would pull your team away from your best clients, while others come down to work you don't enjoy and don't want to be part of your firm. Either way, they sit alongside your goals as guardrails that protect them.

The term "anti-goals" comes from Andrew Wilkinson, co-founder of the holding company Tiny. He and his business partner pictured their worst possible workday and turned each part of it into a rule to avoid. This worksheet adapts his approach for accounting firms.

# How to use this worksheet

Plan to spend about an hour working through this worksheet. First, have each leader answer Steps 1 and 2 individually, then meet to compare notes. Overlapping answers usually mean you've found an anti-goal. If your leaders answered differently, talk it through before you settle on a final list.

| 1 | 2 | 3 | 4 |
|---|---|---|---|
| Picture Your Worst Year | Answer Six Questions | Write Your Anti-Goals | Put Them to Work |

# Step 1: Picture Your Worst Year

Wilkinson built his anti-goals on a mental model called inversion, which Charlie Munger, Warren Buffett's longtime business partner, championed for decades. Munger borrowed the idea from the 19th-century mathematician Carl Jacobi, who advised solving hard problems by working them backward.

> ***Rather than asking how your firm succeeds, you'll start by asking what would make next year miserable, then work backward from there.***

Imagine it's a year from now. Your firm hit its revenue goal, but it was a year you'd never want to repeat. Take a few minutes to describe what happened, like who you were working for and what your calendar looked like during busy season, and then note what led to each of those problems.

| What made it the worst year? | What led to it? |
| --- | --- |
| | |
| | |
| | |
| | |

# Step 2: Answer These Six Questions

Next, work through these six questions to turn your worst-year picture into specific decisions about your firm. Try to jot down real examples as you go, even ones that feel small, since those details often lead to your clearest anti-goals.

## 1. Who won't we serve?

Which industries sit outside your niche? Which client behaviors have cost your team the most time or stress?

## 2. What won't we offer?

Which services do clients ask for that you'd rather refer out? Which would require building a different firm?

## 3. What growth won't we chase?

Which kinds of revenue keep clients at arm's length? What would you refuse to give up just to grow faster?

## 4. Which industry habits are we leaving behind?

What “shoulds” were you trained on that no longer serve your clients or your team?

## 5. What yes became a distraction?

Think of an engagement that looked great on paper and turned out to be a poor fit. What were the warning signs?

## 6. What are our top anti-goals?

If you could name only three to five, which would they be?

# Step 3: Write Your Anti-Goals

Once everyone has finished Steps 1 and 2, it's time to compare notes. Start by having each leader walk the group through their worst-year picture, so everyone hears the full story before you start debating the details.

**Where answers overlap.**
Shared answers usually point to an anti-goal, so put those on your list first.

**Where answers don't overlap.**
Different answers are normal, since each leader sees a different part of the firm. Look underneath the specific examples for a shared concern. One leader might name a demanding client while another names a brutal busy season, but both may be describing the cost of taking on more work than the team can handle well.

**When you still can't agree.**
Ask each leader to pick the one item they'd fight hardest for and start your list there. Anything left over can wait until you revisit the list next year.

As a group, **narrow everything down to three to five anti-goals** your whole team can remember. For each one, write down why it matters — that's what helps your team handle situations your list doesn't spell out. If you've ruled out audit work because it would require a specialized team, for example, your team can apply that same reasoning when a client asks about a different specialized service. Then decide how you'll stick to each one when a client asks for something on the list or a tempting opportunity comes along that goes against it.

Here's one example from Dillon Business Advisors (DBA), a client accounting and advisory firm, to show the format:

| Anti-Goal | Why It Matters to Us | How We'll Stick to It |
|---|---|---|
| No audits, reviews, or compilations | Attest work adds little value for our small business clients and would require a specialized team and peer review. | Refer attest work to a trusted firm that specializes in it. |

Write your anti-goals on the following page.

| Anti-Goal | Why It Matters to Us | How We'll Stick to It |
| --- | --- | --- |
| | | |
| | | |
| | | |
| | | |
| | | |

## Step 4: Put Them to Work

Your anti-goals will only make a difference if they show up in the decisions your firm makes every day. Once your list is final, go through this checklist to make sure they stay top of mind for your team.

- [ ] Share the final list with your whole team, along with the reason behind each one
- [ ] Add your client-related anti-goals to your discovery call or prospect review process
- [ ] Bring the list to annual planning and check new initiatives against it
- [ ] Use it when you're weighing a new hire or a new service line
- [ ] Put a date on the calendar to revisit the list a year from now

## Want a Second Set of Eyes?

Collective by DBA's advisors can help you work through this exercise and turn your answers into decisions. Schedule a call to talk it through or explore membership to work on it alongside other firm owners.

**About Collective by DBA.** We're a membership community for accounting firm owners and leaders who want to build high-value firms. Members learn alongside other firm leaders working through the same questions, with access to templates, CPE-eligible webinars, and Streamlined OS to help them decide what to focus on first.

Contact Us → Explore Membership →