Perception of Stakeholders on organizational performance in a Unified Health System hospital (100% SUS) with Level III Hospital Accreditation, Serra Gaúcha

Ilsa Loiyamara da Silva Andrade¹, Marta Elisete Ventura da Motta², Maria Emília Camargo³, Angela Isabel dos Santos Dullius⁴, Fabiano Larentis⁵

¹ Graduate Program in Administration, University of Caxias do Sul, Brasil
² Graduate Program in Administration, University of Caxias do Sul, Brasil
³ Graduate Program in Administration, University Federal of Santa Maria, Bolsista Produtividade CNPq, Brasil
⁴ University Federal of Santa Maria, Brasil
⁵ Graduate Program in Administration, University of Caxias do Sul, Brasil

Abstract
The objective of this study is to identify the perception of stakeholders in relation to organizational performance and innovation after the Hospital Accreditation of Hospital Geral de Caxias do Sul – RS. The discussion points were aspects of organizational performance, Hospital Accreditation, and innovation in health services. As for the methodological aspects, applied research of an exploratory qualitative nature was adopted through in-depth interviews with stakeholders. The results showed that Hospital Accreditation contributes to the awareness and systemic view of the parties. It demonstrates that certification promotes learning, adding value to the lives of those involved, as well as bringing recognition from the society as a quality and creditable service, seen as a reference for other hospitals, especially for those who depend on public resources. A perception related to financial sustainability as well as a category of simultaneous action stakeholders (simultaneous action of external and internal stakeholder in a teaching hospital activity) were also identified.

Keywords: Hospital accreditation; Organizational performance; Innovation in health services; Stakeholders;

1. Introduction
The economic downturn that affects Brazil, aggravating signs such as inflation, unemployment, corruption, and lack of effective fiscal adjustment measures are some of the causes of the Brazilian economic comedown. Such situation has demanded from companies greater competence for management and efficiency in terms of production, competitiveness, cost reduction, and innovation, which leads to the need to establish new goals and adjust strategy (Rafaeli, & Muller, 2007).
According to Neely, Gregory, and Platts (2005), performance measurement is the process of quantifying actions. It is a process that determines whether the organization is achieving its goals (Cunha, Corrêa, 2013).
Organizational performance assessment is one of the ways in which stakeholders (partners, government, society, among others) identify how resources are being applied. Considering the hospital environment, accreditation is defined as the evaluation of institutional resources (financial, human, and physical structure) on a voluntary and periodic basis, aiming to guarantee the quality of care observing previously accepted standards. According to Thakur, Hsu, and Fontenot (2012), the definition of innovation in health services is the adoption of the best practices that guarantee safety and the best results for the patient, without affecting the positive performance of the organization. These innovations further help healthcare professionals work in an intelligent, agile, and cost-effective manner. Considering that in organizational performance, financial and non-financial indicators present concrete data, there is still the possibility to study Hospital Accreditation and what the value perceived by stakeholders is in relation to it with a subjective view.

As for Hospital Accreditation, the authors Alástico and Toledo (2013), Fernandes (2014) and Junqueira (2015) showed that this certification supports the concept that innovation is related to service processes and protocols when it comes to conscious and efficient organizational performance. However, it opens the possibility of future research related to the perceptions of the parties in relation to Accreditation. Thus, the following research problem can be enunciated: What is the perception of stakeholders in relation to organizational performance after the Hospital Accreditation of Hospital Geral de Caxias do Sul - RS? The general objective is to identify the perception of stakeholders in relation to the organizational performance after the Hospital Accreditation of the mentioned hospital.

2. Theoretical Referential
This item presents the themes that provided the theoretical support for the development of this study.

2.1 Organizational performance
The need for new measurement systems was identified in the performance evaluation (Bourne, Mills, Wilcox. & Neely, 2000), taking into consideration that financial data should be treated as part of a larger set of measures (Eccles, 1991).

The Balanced Scorecard, created by Kaplan and Norton (1992), is considered one of the most widespread performance evaluation models in the academic sphere and in companies. Its premise is that financial results are consequences of results of other aspects of the organization, in a cause-and-effect relationship. The model uses four perspectives to assess an organization's performance: learning and growth, internal processes, customers, and finance. The performance evaluation system is defined as a set of indicators aimed at quantifying the organization's effectiveness and efficiency (Neely, 1994), often related to an information system (Halachmi, 2005). The purpose of performance measurement models is to ensure that the variety of events and results in the organization are presented to the decision makers (Watts; Mcnair-connolly, 2012).

Financial indicators are outcome measures that reveal past performance on their own. They do not provide the information for making strategic decisions, which can be an obstacle to seeing long-term opportunities or threats in the future (Voelker; Rakich; French, 2001). Neely, Adams, and Crowe (2001) cite five operational
performance objectives: quality, reliability, speed, cost, and flexibility. Another criterion for classifying indicators is their impact and the use of the information they provide to the administrator (Tangen, 2005).

2.2 Hospital Accreditation
In the hospital environment, Accreditation is related to evaluation procedures regarding institutional resources on a voluntary and periodic basis, seeking to guarantee the quality of care and considering previously accepted standards applied in business organizations (Neto; Gastal, 1997). It is a tool for collective quality management, it represents continuous improvement and brings recognition from the society (Antunes, 2002). In this sense, it encompasses the evaluation of the quality of the medical-hospital care experienced or lived by the patient. D’Innocenzo, Adami, and Cunha (2006) state that a hospital should focus its management on three factors for adequate Quality Management: structures, processes, and results. It also contributes to recognition, creating and positively developing integration with society, and encourages citizenship (Feldman; Gatto; Cunha, 2005). According to the Manual of the National Accreditation Agency (NAA, 2018), the classification levels provided for by the Accreditation process and their associated requirements and practices are the following: Basic Level Accreditation, which provides for requirements related to the institution's (physical and professional) structure; Full Level Accreditation, which requires evidence of the adoption of planning in the care organization, referring to documentation, staff (workforce), training, control, basic statistics for clinical and managerial decision-making and internal audit practices; Accreditation for Excellence, in which the organization must present evidence of continuous improvement with a focus on managerial innovations in structure, new technologies, professional training, assistance actions, procedures, and global and systemic dissemination of standardized and evaluated routines in the pursuit of excellence. The entire Hospital Accreditation process, based on a systemic view, consciously contributes to organizational performance, generating better results, considering cost/benefit, process innovation and management strategies.

2.3 Hospital Accreditation
The definition of innovation in health is the intentional application of ideas, processes, products or procedures that are relevant to the unit that adopts them and at the same time benefit the individual, group, or society in general (Costa, 2016). For Thakur et al. (2012) innovation in health services is the adoption of best practices that ensure safety and the best results for the patient, in addition to positively affecting the performance of the organization. Porter and Teisberg (2007) understand that the ideal is to strategically seek innovations that increase the value for the patient (result obtained by invested capital) along the service delivery chain having a holistic view of the process.

Health organizations pursue six purposes: treatment, diagnosis, prevention, education, research, and access, and it is important to map the different stakeholders involved (COSTA, 2016). At the heart of healthcare innovation, we find the needs of patients and healthcare professionals, as well as providers. Hospital Accreditation considers all agents involved in the evaluation process, on performance being continuously improved, especially in the relationship between sectors, generating a systemic view for the best financial and service result.
2.4 Innovation in Health Services

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3. Methodological Procedures

Exploratory qualitative research was carried out, with interviews between the months of November 2019 and January 2020. In total, there were two hours and forty-seven minutes of material recorded in electronic media. A semi-structured research script was used, approved by specialist doctoral professors from the Graduate Program in Business Administration at the University of Caxias do Sul. The document has 5 blocks, and the questions were chosen in order to identify a relationship with the categories: Learning (3 questions), Credibility (2 questions), Resolution (2 questions), and Humanization (1 question). Finally, in the fifth block (1 question), the questions are related to the interviewees’ perception of the General Hospital.

External stakeholders (8 people) were selected, considered as clients. The classification of external stakeholders was in numerical sequence, as a way of preserving the identity of the participants. Respondents have knowledge in relation to the service provided by the organization, managers, and representatives of public health agencies in the State and the municipality. They are academics from the University of Caxias do Sul with degrees from three different areas and resident physicians, seeking distinct medical specializations. The collected data was compiled through content analysis. Table 1 shows the list and interviewed Stakeholders.

| Code | Entity                                      | Interview Time |
|------|---------------------------------------------|----------------|
| SE1  | 5th Health Coordination RS                  | 1:01:37        |
| SE2  | Municipal Department of Health, Caxias do Sul | 22:19s         |
| SE3  | Medical Residents HG                         | 17:34s         |
| SE4  |                                             | 09:45s         |
3.1 Research Object
The General Hospital of Caxias do Sul offers 100% care to users of the Unified Health System (SUS). Through an agreement signed between the State and government, it serves more than one million, two hundred thousand inhabitants, from the 49 municipalities of the 5th Regional Health Coordination of Rio Grande do Sul. It offers assistance in different specialties, has 237 hospitalization beds and a High Complexity Unit for Oncology. UNACON offers adult and pediatric oncology and hematology services, oncology surgery, and radiotherapy. Since 2018, it has Hospital Accreditation Level III – Excellence, National Accreditation Agency (NAA). The funds of the hospital come from the municipality, the State, incentives from the Federal Government, through the Ministry of Health. It also counts on the support of the community in more than 50 humanization projects, whose resources are reverted to investments in innovation to provide improved patient experience when seeking treatment.

4. Presentation and Discussion of Results.
4.1 Perception of Hospital Accreditation and learning
The first block presents the answers related to the understanding of stakeholders regarding Hospital Accreditation and, consequently, the learning generated from said certification.
The first question directed to the interviewees was: What do you understand by Hospital Accreditation?

“[...] Accreditation aims to improve efficiency as a whole, to bring this culture of efficiency to all sectors of the hospital... [...]” (SE1)

“...it is a mechanism to build loyalty and revisit work, administrative or care processes, [...] in this scope of accreditation, it visits the process from start to finish...” (SE2)

“I have heard it would be like a grade that is provided to the hospital regarding quality.” (SE3)

“...accreditation is a major goal to be achieved, a link between teams, sectors, to achieve goals and make the hospital move forward.” (SE4)

“when accreditation happens, everything has to be working perfectly, everyone goes after everything so that everything is within a standard, it is a single process....” (SE5)

“...a body that regulates the standard to which the hospital is included, depending on its structure and the services provided.” (SE6)
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[...]

Thus, it is understood that Hospital Accreditation is related to the standard of processes and procedures that qualify the provision of health services. It was identified that the perception of the respondents is related to the assessment of the process and activities performed in the hospital, with the objective of improving the efficiency of the service, improving care, assistance, and administration. Among the answers, to explain their understanding, they used as reference the ISO 9000 (technical standard used as industry quality certification) and explicitly used “Hospital Accreditation is the ISO of Hospitals”.

According to Dutra (2009), when the company develops, people develop, and those, when they develop, do the same for the organization. The professionals who make up the company are directly responsible for its performance. The second question seeks to identify whether stakeholders know the level of accreditation and how representative it is for public health.

[...]

“level 3 and it demonstrates that it is a quality hospital, also referred to by the population in the region...”

(SE3)

“level 3. I think it's very important for public health...”

(SE4)

“Three, I think. As for representation, I don't know.”

(SE5)

“level 3, I don't know what the impact would be on the public, I think the advantage is in the public that uses it because the processes are standardized, [...]”

(SE6)

“... level 3 of excellence, it is very good for the population, ... more engagement with patient safety, with management, everything interconnected..., this is a very good product for the population, for the hospital itself, and the people who work there...”

(SE7)

“it's 4 or 5. As for the representativeness for public health, ... it does it... the return on the part of health...,”

(SE8)

Stakeholders' perception points out that the impact on society and the representativeness for public health is knowing that the institution provides a free service and is being leveled, accredited with the best existing performance in the evaluation of the national market. This result is of great importance for both the hospital and the population because the more engagement you have with patient safety and hospital standardization, the better the result for the population involved. It demonstrates concern in improving processes and equipment and in seeking resources to better serve the user. Some respondents were unable to explain how representative the fact that there is a hospital with Level 3 Accreditation in the community is for public health. Still on learning, we sought to identify whether Hospital Accreditation aggregated learning or benefit to an...
individual or entity.

“[...] as an integral part of this process, I believe that I could participate more, [...] maybe this work can be a bridge between the Accreditation, its efficiency in the hospital, and the fact that it can take this culture to other SUS providers…” (SE1)

“It didn't aggregate because we don't participate, unfortunately. If we participated more actively in the accreditation process, it would have.” (SE2)

“the better the service is accredited, the better it is as a reference in general. It is a reflection of higher quality; therefore the professionals are better and this impacts my training, my technical learning positively...” (SE3)

“... I graduated in Pelotas, I had never heard of this issue of accreditation, the issue of hygiene, ... the hair tied back, earrings, rings, the smallest things... I didn't notice the day to day details and it does make a difference.” (SE4)

“Since the accreditation, some processes have been modified and this ends up showing some points that were not working properly, and then it starts to make sense.” (SE5)

“... I believe that there are areas with more standardized behaviors than others, I identify that it has not generated learning, because for me learning comes from different areas...” (SE6)

“Of course, I was in the ICU during the Accreditation period and I learned a lot, I didn't understand much about it back then, but you get knowledge... and it all adds up...” (SE7)

“Yes... seeing the patients brings us peace of mind that they are being well attended, the organization, we feel comfortable, it benefits the patient, the employee and the students...” (SE8)

The representatives of the Municipal and State Health Departments, apart from not aggregating to learning, believe that some deficiencies that exist in the regulation of patient access to the hospital could be improved. It is important to highlight that, despite not identifying learning, all external stakeholders perceive the relevance and quality of the services provided by the General Hospital.

4.2 Credibility Perception

With the objective to verify the perception of stakeholders in relation to credibility, that is in its turn related to financial issues, through accountability and availability of support in cases of fundraising, considering involvement in order to influence public or private agencies. Credibility is considered as one of the variables that make up the image and reputation; the image is related to the concept about someone or something presented or projected by an audience, associated with the perception of veracity, acceptability, honesty, and public trust related to a piece of information.

In this block, the following question was directed to the interviewees: What is your perception regarding the accountability and investments in the HG? Did Hospital Accreditation influence this process?

“[...] I don't know if Accreditation takes this into account... we have monitoring of the accountability of the State resources... I think Accreditation could improve this instrument, ... make it clearer, to be able to measure and distribute this access per capita.” (SE1)

“[...] it is clear that the accounting ... is very succinct, it could open more the headings, in short, where the resources that the hospital receives are spent... it is not clear to me if the hospital accreditation itself aggregates
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or not [...]” (SE2).

“[...] it would be a more serious, more transparent hospital, ... while there are other centers that... cheat, indi- cate altered ICDs to earn more for hospitalization, here at the General Hospital this does not happen, I think this is a reflection of the Accreditation.” (SE3).

“...I don't know how to answer, we don't have much contact, they don't tell us many things. Maybe my boss knows...” (SE4)

“I didn't know about this accountability regularly..., but I think it's important to see where this money is going... As residents, we don't interact.” (SE5)

“I believe that fiscal and financial responsibility are part and not only of medical services, but also of the entire management of the hospital... I believe that there should be greater integration between the management of the hospital and the teaching institution.” (SE6)

“[...] the accountability is very clear, so much so that you always hear about it, ... because you know where the money is spent... As an academic, I can see this better nowadays [...]” (SE7)

“[...] It is not hidden money or an investment that is not being made. I believe that in this process that the hospital presents, there is interference from hospital accreditation, because the hospital becomes more organ- ized.” (SE8)

In organizational behavior studies, for example, credibility is treated differently compared to economics studies. While in the latter, credibility acts as a variable that helps economic agents to better predict the actions of monetary policy, in the former, it plays an important role in the establishment of trusting relationships reducing the costs related to its maintenance with the various stakeholders of the organization (Fox, 1974; Montes, 2008).

The perception of external stakeholders is favorable, as it is possible to check the application of resources in investments in equipment and structural improvement in the services offered. Despite the form of funding, there is transparency and stakeholder involvement through dissemination and delivery of the improvements developed. However, it is worth noting that the representatives of the State and the Municipality have the perception that the rendering of accounts could be more detailed, mainly due to the hospital being considered regional, and for many times not being able to provide service spaces for the public in the region. According to Eisend (2006), credibility is related to the individual perception of the truth about certain information, characterized as a multidimensional concept that acts as an instrument for evaluating information, a source or a transmitter regarding honesty. Still according to the author, there are three factors encompassed in corporate credibility: veracity; competence; agility.

Another relevant factor to consider is that some stakeholders identify that the hospital's credibility is influenced by Hospital Accreditation. It is also important to consider the fact that it is linked to a University which has been operating for more than 50 years in a significant manner for professional development and health for the community.

Still on credibility, at this stage of the interview, the question directed to stakeholders was: Would you direct resources or influence public or private agencies to direct resources to the General Hospital? Comment.
“[...] This will always be our effort... Accreditation certainly facilitates, because it takes into account the economy of the resource, putting the resource in an efficient place, this is one of the criteria, ... it is not the title that makes it easier to raise funds, it's the process itself...” (SE1)

“[...] Both as director of a department of the Department of Health and as an individual, .... I recognize that it is an institution of national relevance, not only municipal, it is in line with a large university, it is a product of our land that has to be valued [...]” (SE2)

“[...] Yes, there is that Panvel campaign that is very beneficial for the hospital... of course it is not a direct investment, but I always advise it [...]” (SE3)

“I believe so... after I started my residency. I came to admire the service even more and would recommend investing in the hospital. The UNACOM part, I think it's sensational.” (SE4)

“I think so, even more because of working and being here every day and seeing that it works.” (SE5)

“Yes, not only because it is 100% SUS, but because it has quality above other institutions [...]” (SE6)

“[...] I see that there is the Troco Amigo program, before I didn't pay much attention, ... coexisting with the hospital and seeing, ... the values are certainly well intended ... We are the ones who use it.” (SE7)

“I would call someone else to invest, because it ends up adding much more than just one person investing. To be able to bring a better service to the local community and the region, not only in some sectors, ...” (SE8)

With regard to directing resources, considering public and private bodies, or as an individual, through projects, all stakeholders believe in the hospital and still perceive that Accreditation has a strong influence on performance. However, they identify that it is necessary to develop projects that add resources from other sources, in addition to the contract and agreement with public bodies, because, in this way, they all would direct or influence public bodies to channel resources from the hospital, based on the statement of the respondents.

4.3 Resolution Perception

In this category, we sought to identify the perception of stakeholders regarding the hospital's performance based on resolution in the economic and service order. We also sought to identify whether, being a 100% SUS hospital, the treatment offered would be inferior compared to that practiced in other private or philanthropic hospitals in Caxias do Sul, always considering whether Accreditation would have an influence on performance.

For Campos (1988), thinking about resolution presupposes considering the correlation between services and the objectives for which they were created. When considering the competence limit of each service, other authors define that the resolution of each service lies in the fact that they are well prepared to meet the needs of their population, even if this means referring them to another service for continuity of care (Turrini, Lebrão & Cesar, 2008).

Therefore, we questioned what was their perception about the patients treated at the General Hospital. Did Hospital Accreditation influence this process?

“[...] if you consider the amount of assistance, there are not 10 ombudsmen in the year, ... because with the
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Accreditation the work process makes it more resolvable and more effective, the municipalities report, ‘difficulties lie in getting access to the General Hospital, but once you're there, it's excellent, it's great [...]’” (SE1)
“[...] There are very few ombudsman demands in relation to service. Many ombudsmen are in relation to the delay in accessing care, but when the patient is actually being treated there, there is hardly ever a note that was not good, [...] I think this is a reflection of the accreditation,...” (SE2)
“[...] one of the reasons I chose to do a residency here at the General Hospital is because it is a quality hospital, both clinical and surgical, I think that patients are generally treated well and I speak impartially of my position as an employee and resident from here, it is a genuine opinion, [...] personally, I am proud to say that I am a resident at the General Hospital.” (SE3)
“[...] the treatment here, taking into account that we are 100% SUS, there is a lot that is lacking, but even so, it is possible to compensate in other ways. [...] I believe that accreditation has an influence, because accreditation is an incentive for us, we have goals to achieve, [...]” (SE4)

“At least in oncology, I think it is excellent. I think (Accreditation) yes, because the processes have to be working, otherwise we cannot attend.” (SE5)
“[...] it is very rare to hear a patient complaining about the service. Usually, when the patient is discharged, he is grateful, says that he was treated well, that it went very well. ... in short, accreditation influences a lot, because maintaining accreditation is a benefit for the hospital...” (SE6)
“...I think the hospital is in a very high line of patient safety, of involving the patient in care, in explanation. And Accreditation has a very big impact on that because it's day-to-day care, with Accreditation it's protocol, standardization...” (SE7)
“I see how patients are well cared for, comfortable... Accreditation makes the entire system organized and resources are invested and all of them benefit, I see that they are well cared for not only in the medical sense, but in the physical part also.” (SE8)

All stakeholders perceive that there is no difference in treatment. On the contrary, external stakeholders understand that the quality developed through Accreditation, associated with the humanized form of care by the hospital team, the treatment is even superior compared to other hospitals, not only in Caxias do Sul, but in the State.

Thus, the analysis of the resolution of services must consider its organization and attribution by levels of care and can be evaluated on two levels: internally, through their ability to meet the demand and refer people who need specialized care and, also, within the health network, from the initial care provision of the user to its resolution in other levels of health care (Turrini et al. 2008). Considering that SUS hospitals generally have extremely limited conditions, with the General Hospital being 100% SUS, at this stage, we sought to identify the perception of stakeholders based on the question: Is the service at the General Hospital different from other hospitals in Caxias do Sul? Comment.

“the perception is that throughout the country the SUS hospital is ugly, dirty, the service is not good, etc. and we see in the General Hospital that it is not like that, it can be different, ... the General Hospital is somehow different in relation to other SUS hospitals [...]” (SE1)
“[...] one identifies differences in structure, team, services offered, ... it is observed that it has a differentiated structure, even if today the General Hospital is compared with other SUS hospitals, it has a better structure, it is better equipped internally, more organized [...]” (SE2)

“...sincerely the same professionals who work at the General Hospital, the preceptors in this case, work in other private hospitals in the city, and knowing their nature, I believe that the conduct is the same, ... No, I don't see any difference...” (SE3)

“[...] I think here we pay a little more attention, ... it's something more personal. ... I can't say, the other hospitals are good, but ours I think is a little better, [...]” (SE4)

“[...] the warmth that the employees show to the patients... is something out of the ordinary when compared to colleagues working in other hospitals; ... we are a reference and this is a topic discussed even by health professionals themselves, by people, anyway... Because it is 100% SUS, I don't see any difference, on the contrary.” (SE5)

“[...] the private sector has the aspect of hospitality, there is an investment on top of that that the hospital 100% SUS unfortunately does not have, [...] But in relation to other hospitals, SUS hospitals... the General has this very organized, very well placed, [...] I was able to know some hospitals in other cities, the General Hospital is above expectations. There is a difference, but it is positive [...]” (SE6)

“[...] I've been in private and public hospitals, I think the General Hospital is at a very high level, you can't say it's a public hospital, it's very organized, the hospital management is very careful in the sense of keeping the hospital on a safety line, connecting employees with patients... it is very different...” (SE7)

“[...] the General Hospital ends up standing out in this part of the SUS, getting close to a private hospital in certain parts, [...]” (SE8)

Considering whether care at the General Hospital differs from other hospitals in Caxias do Sul and whether Hospital Accreditation has any influence, some stakeholders consider that the difference is related to structure and hospitality, especially when compared to private hospitals. They identify that humanized care and management stand out strongly, even compared to other hospitals that are also certified with Hospital Accreditation. Stakeholder responses are directly related to the authors Turrini et al. (2008), as it can be evaluated in the aspects of the ability to meet the demand and refer people who need specialized care and, also, within the health network, from the initial care of the user to its resolution in other levels of health care.

4.4 Perception of Humanization

In non-financial organizational performance, it is important to consider non-tangible data, which in this context we sought to identify from the stakeholders about the service provided by the care team, that contribute to the successful implementation of Hospital Accreditation, as well as the perception when comparing the hospital with the other SUS services in Brazil.

According to the Ministry of Health, “to humanize is to guarantee the word its ethical dignity”. The process of humanization of hospital work implies organizational, institutional, professional, and personal dimensions, and it is up to users of the Unified Health System to question and evaluate the rules that restrict access and participation of families and users. Humanization in the hospital environment must be understood not only
from the perspective of care and technologies provided by health professionals and services. Strategies such as comprehensive listening, verbal and non-verbal communication, optimization of information between the team and the family, and the patient, adult or child, with the family, should be valued.

It was identified in the responses of the stakeholders that humanization is perceived both in the service and in the development of the professionals who work in the hospital, highlighting one of the strongest points worked on in the respective organization and perceived by the community in general. At this stage, to verify the perception of stakeholders in relation to SUS care in Brazil, compared to the care offered at the General Hospital, the following question was asked: How do you evaluate the care provided by the General Hospital in relation to other SUS services in Brazil?

“ [...] the general perception in Brazil, SUS is not good, the equipment is precarious, well, ..., but it is certainly not the case of the General Hospital, [...] it has a differential, and that thing that the SUS ward is different from the ward in the private plan and such, here you have a 100% SUS hospital, where you would not notice the difference if it had the service of a private plan.” (SE1)

“ [...] The General Hospital can easily be compared with large private hospitals, because you don't see scrapped equipment inside... with schedule that stops, broken beds, stopped elevators, dirty corridors, [...]. Crowded emergency room, crowded ward, one stretcher next to the other. [...] this is the SUS reality in Brazil, [...] if I were to put everyone in the same bag, the General Hospital would not be there, because it does not work in this logic, it is differentiated.” (SE2)

“I think the General Hospital does not reflect the reality in Brazil, it has a much better reality [...] the quality here is very good, [...] it is not what you find out there, high caliber professionals, both clinical and for surgery, I do not imagine that in Brazil it is the same equivalence. [...] because here it is high level [...]” (SE3)

“ [...] In relation to Pelotas where I did my training. [...] compared to the SUS hospital, it is much better here, especially the emergency room. [...] it's another level... Literally that thing, with stretchers thrown in the corridors, which doesn't exist here, the ward issue, too... knowing that it's a hospital that has no income, you can handle the situation well with what you have.” (SE4)

“I had never seen a 100% SUS hospital work so well. I come from a reality where the SUS is chaos, nothing works [...]. In Rio de Janeiro, my teaching hospital was 100% SUS and there was nothing, you couldn't ask for an exam, you didn't have a decent outpatient clinic to care for patients [...]” (SE5)

“ [...] both in the treatment with the patient, in the team itself, in short, it is a hospital that I consider above the average of the other SUS hospitals that I know and that are reported on television. There are no long lines, patients thrown in the corridor... It’s an outlier...” (SE6)

“Very differentiated quality, not only on my part, but also on the part of patients and users, because we hear a lot that Caxias has the best public health in the state and even outside the state, we hear that people even come from outside...” ( SE7)

“there is a very good structure here, I have already heard reports of some patients who end up coming from other states to have the care here... I see that it is much better here.” (SE8)

Everyone reported that the service provided by the General Hospital is incomparable, especially if it is linked to the images and reports presented on the television news. There are still those who identify that the service
is superior compared to private services, as can be seen in the responses.

4.5 General perception of the hospital

In the same way that the General Hospital has a contractual commitment to evaluate the satisfaction of the hospitalized user, the interviewees were asked: What is your first thought when you hear or read the name General Hospital? This question was made in order to identify in the general context the perception of feeling and thinking, so that each one could express their perception of performance and what the hospital represents for stakeholders.

“[…] what comes to mind is reference, as care and SUS, this is the image. It is a reference hospital, it is regional, that was the conception of the hospital […]” (SE1)

“It stuck in my head. The brick hospital, in an affectionate way…” (SE2)

“Seriousness […] do not procrastinate, don’t drag your feet, attend well, […]” (SE3)

“I think gratitude […] I love this hospital […] I hope to stay here later. (SE4)

“[…] In a word, care and the thought is that of warmth […]” (SE5)

“I kind of feel at home. It's such a good feeling... I'm proud to have been here.” (SE6).

“I am proud to say that I am part of it, that I study here, that I learn at the General Hospital, ... that I am in a hospital that is accredited level 3 with excellence... people really say “the General Hospital is very good” […] I would like to be here in the future and be part of the team” (SE7).

“… from what I've heard and mainly from what I've witnessed... it's a hospital that has a good standard, it's a reference (SE8).

All interviewees expressed affection, gratitude and recognition that the hospital is a reference in health services, as a model to be followed. These perceptions are subjective, however, it was possible to achieve the objective of the research; To identify the perception of the stakeholders in relation to organizational performance and innovation, after the Hospital Accreditation of the General Hospital of Caxias do Sul - RS.

5. Final Considerations.

Based on the theoretical foundation, it is identified that organizational performance is configured through indicators which are measurable as financial and non-financial. Hospital Accreditation is a certification granted as a form of recognition of management practices. It is based on the development of methods and monitoring of indicators, in a conscious way and by all parties involved, contributing to a systemic view, generating continuous improvement in processes and service. In addition to focusing on cost reduction, adding humanized care, efficiency, and innovation in services based on medical protocols.

Regarding the qualitative research, it was possible to clearly identify the perception of stakeholders in the a priori categories which are presented in a summarized way. As regards to learning, it was identified that the external stakeholders, despite perceiving the great relevance of the hospital in its general context and excellence in care, comprising resolution and humanization, believe that the Hospital Accreditation of the General
Hospital did not aggregate learning. Considering the perception of stakeholders, they perceive that the credibility and better performance of the General Hospital are linked to other perceptions, in addition to Hospital Accreditation. Crucial factors are the fact that the hospital has a link to the University, the commitment of the professionals who work in the organization and, also, the fact that economic sustainability is affected due to the form of remuneration of the Unified Health System, requiring more effort and strategy from the direction in fundraising.

As for resolution and humanization, all stakeholders perceive that professionals who work in the hospital behave differently from those of other health services. In addition to following the technical protocols, they demonstrate care with the patient in the application of the technique, not only caring about the effectiveness of the drug or treatment. They receive the patients with warmth and treat them with empathy, so that the patient is not only discharged from the hospital recovered, but feeling grateful for the care offered by the professionals.

After the interviews and saturation analysis, it was possible to identify two categories a posteriori that were very evident in the perception of stakeholders. These are a) economic sustainability, and b) a third category of stakeholders, which can be identified as simultaneous action stakeholders, as shown.

Economic sustainability — With regard to financial issues, stakeholders perceive that the form of remuneration practiced by the SUS does not allow for sustainability. Requiring, on the part of the management, efforts in raising funds, from the relationship with politicians in the direction of parliamentary amendments or social projects, with or without a tax waiver. Another strategic action by the management to equalize the financial deficit is the provision of outpatient services such as radiotherapy, diagnostic imaging, and clinical analysis. However, efforts are insufficient, requiring the participation of society with financial donations through social projects organized by volunteers and companies. All stakeholders claim that they would direct resources or influence public or private agencies because they perceive that the hospital is transparent in the application of the resource. They mention that it is possible to check the targeted resources, found in the works and equipment delivered to society through events, as well as freedom of access for the entire community.

Simultaneous actions Stakeholder — one of the actions foreseen during the identification of stakeholders is their classification between internal (primary) and external (secondary) stakeholders, in order to assist in the categorization and analysis of the power and impact of influence on the project (Rajablu; Marthandan & Yusoff, 2015). According to Cleland, the primary stakeholders are those that make up the project team, with the project manager having some degree of authority and direct influence over them, whereas the secondary stakeholders are those that the project manager does not represent direct authority, exerting influence essentially through their relationship. The authors Rabechini Jr. and Carvalho (2003) present some examples of primary stakeholders such as the project manager, the sponsor, the supplier, the technical staff, the project team, the functional and support manager. For secondary stakeholders, Carvalho and Rabechini Jr. (2011) list the government, class associations, media, the family of those involved, and the user community.

It was identified that the teaching hospital has a third category of stakeholder, which acts simultaneously in the external environment as a client (student) and internal (user service), which are resident doctors and academics who use the General Hospital structure as a learning environment while serving the public. For this third category, the name of simultaneous action stakeholder is suggested, this category can be attributed to the
Perception of Stakeholders on organizational performance in a Unified Health System hospital (100% SUS) with Level III Hospital Accreditation, Serra Gaúcha

report of SE3 “I speak exempt from my position as an employee and resident here, it is a genuine opinion, I think everyone, [...] the vast majority would be very well treated patients, [...] Personally, I am proud to say that I am a resident at the General Hospital”.

Figure 01 identifies that these stakeholders act simultaneously in both categories. In sequence, Table 02 presents a summary of the stakeholders' perception in the a priori categories, learning, credibility, resolution, and humanization.

In summary, the perception of the client stakeholders regarding the Organizational Performance and Innovation of the General Hospital after the Hospital Accreditation is that the certification promotes the recognition of society as a quality service, which adds learning, credibility and resolution with humanization, being a reference for other hospitals and especially for those that depend on public resources. The research concluded that public hospitals, specifically 100% SUS hospitals and schools, face difficulties in terms of economic
sustainability. However, Hospital Accreditation contributes to better financial performance, producing more care, optimizing public resources, and also providing credibility so that the hospital can raise funds through social projects and the participation of politicians. Hospital Accreditation is not only possible, but essential for a better application of public resources.

The focus of the investigation was limited to the city of Caxias do Sul in a single case study. However, the same survey can be carried out in other hospitals with Hospital Accreditation, as it can provide relevant information. Aspects such as the sustainability context should be included in future research. As a continuation of this study, it is suggested to research forms of funding in addition to the SUS remuneration for the viability of public health services.

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