# Accreditation in The Health Sector from The Perspective of Health-Accredited Auditors

Latif KARACA[1], Kubilay ÖZER[2]

**A B S T R A C T**

*Along with the quick developments in technology, expectations in health care services and attention to quality and accreditation has increased. This study aims to explore the perspectives of Health Accredited Auditors (HAAs) who work for Turkish Health Care Quality and Accreditation Institute (TUSKA) on health care accreditation.*

*There are 202 accredited auditors within TUSKA who got their HAA title before 2021 and so far, 57 HAAs have been assigned for active duty in the audits. In this study, participants were chosen among the HAAs who attended audits actively via snowball sampling and 15 of them were interviewed. Obtained data were analyzed by MAXQDA.*

*For the purpose of obtaining the perspectives of the HAAs, a list of 17 codes and with the review of these codes, 5 inclusive themes were created. These themes are institutional contribution, institutional development, necessity, financial performance and practicality.*

*The HAAs clearly stated that accreditation process contributed to health care institutions positively, accelerated institutional development, proved to be necessary, affected institutions' financial performance positively, and can be implied to any health care institution easily. On the other hand, there were some dissidences among the HAAs on the effect of accreditation on patient potential, perspectives of the managers on accreditation, health care institutions' acceptance of accreditation standards, financial burden of the standards and the cost of applications.*

[1]MSc, Health Science Faculty, Karamanoglu Mehmetbey University, Karaman. Latifkaraca97@gmail.com  Orcid Number: https://orcid.org/ 0000-0002-6263-4901

[2] PhD, Assist. Prof. Dr. Health Science Faculty, Karamanoglu Mehmetbey University, Karaman. kubilayozer@hotmail.com
 Orcid Number: https://orcid.org/ 0000-0002-4043-5047

# 1.INTRODUCTION

Quality, derived from the Latin word "*quails*" and defined in different ways, has emerged with the desire to prevent human beings and mechanisms from making mistakes and to reach perfection (Uyguç, 1998). In general terms, quality is defined as the compliance of a goods or service with all the predetermined features and qualities within the framework of the wishes and desires of the customers (Peşkircioğlu, 1999). A few definitions come forward regarding the quality in health care services. Donabedian (1980) defines quality in health care services as maximizing a comprehensive measure of the patient's well-being after calculating the gains and losses from the stages in the service process. Whereas Ovretvit (1998) defines it as meeting the needs of those who need the service most in line with the standards and directions set by the top managers and buyers, with the least cost to the institution.

The concept of accreditation has started to appear in the field of health services since the 1900s, and today it is seen that it is one of the most preferred external evaluation tools in order to obtain information about the level of achievement of the strategically determined targets of health institutions/organizations (Avcı and Şenel, 2019). The accreditation process in health services is defined as the process of checking and approving the compliance of health institutions and organizations with previously determined and published standards by institutions whose acceptability is approved by everyone (Kavak, 2018). The aim of accreditation programs in health services is to increase and standardize the quality of the services provided (Cengiz, 2018)

Among the studies on the evaluation of accreditation processes in health, we can see that Shaw et al. (2013) carried out a study with the accreditation institution directors and concluded that quality studies in health in the international arena contribute significantly to the improvement of the processes executed in institutions, that the use of traditional systems in order to ensure quality and accreditation practices creates difficulties in the process, and that it is necessary to improve standards preventing the process by the accreditation institutions in order to overcome the difficulties. In their studies, Boyd et al. (2018) focused on the difficulties of hospital audits that accreditation institution accredited auditors go through and they stated that audits put pressure on the hospitals and this ensures improvement in the quality and standards. In addition, they implied that audits, which improve both accredited auditor and institution, are long-termed and demanding process, so accredited auditors carrying out this process should be high quality.

Demirbilek and Çolak (2008) reported most of the hospital managers support the studies on the quality in health and managers should be encouraged. Akar et al. (2015) stated that better results can be obtained by covering all employees instead of making quality studies seem to be the task of a certain department within the hospital. Ertaş and Çelik (2018) also reported that quality standards positively affected hospitals. Maimaitireyimu and Arslanoğlu (2019) stated in their studies that, with the implementation of accreditation and quality, improvements in service quality as well as customer satisfaction in hospitals were observed, and with the adoption of Health Accreditation Standards (SAS) and Health Quality Standards (SKS) by hospital employees, accreditation and quality procedures became more effective.

With the accreditation services in health, it is aimed to examine health institutions and organizations through an autonomous and unbiased external source. By means of accreditation, it is thought that efficiency will increase, cost will decrease, trust in health institutions and organizations will increase, service quality will improve, management structure will develop and standards or criteria can be met in health services (Timmons, 2004; Yetginoğlu, 2009).

Within the scope, it is aimed to examine the perspectives of the Health Accredited Auditors (HAAs) within the body of the Turkish Health Care Quality and Accreditation Institute (TUSKA), which is the only authorized institution in the field of health care accreditation in Turkey.

# 2. MATERIALS AND METHOD

## 2.1. Design
In the study, case study design, one of the qualitative research methods, was used. Case study design; It is a qualitative approach pattern in which detailed and in-depth information is collected from various information sources about real life, a current limited situation or situations within a certain period of time, and situation themes are revealed (Creswell, 2013).

## 2.2. Population and Sample
At the date of the study, there are 202 SAD of the study in TÜSKA. 57 SAD actively took part in the inspections carried out. In the study, SADs who actively took part in the audits were reached by snowball sampling method, one of the purposeful sampling methods in qualitative research (Gentles et al. 2015). Data collection continued until saturation point in concepts, themes and coding (Saunders et al. 2018). In this context, 15 meetings were held.

### 2.3. Data Collection

Semi-structured interview technique, one of the interview techniques, was used as a data collection method. The interview technique stands out as a data collection method mostly used in qualitative research. It is a preferred method used to determine the opinions, thoughts, experiences, accumulation and perceptions of individuals about events and situations; in order to provide detailed information (Fossey el al. 2002).

The semi-structured interview questions used in the study were created by the researchers in accordance with the literature information (Demirbilek and Çolak, 2008; Yıldız, 2010; Shaw et al. 2013; Akar et al. 2015; Boyd et al. 2018; Ertaş and Çelik, 2018; Maimaitireyimu and Arslanoğlu, 2019) and Ministry of Health Accreditation sets (Sağlık Bakanlığı, 2018).Questions were "Do health accreditation services contribute to health institutions?", "Do health accreditation services contribute to health institutions' institutional development?", "Are health accreditation services considered to be necessary by health institutions?", "How do health accreditation services affect the financial performance of health institutions?", and "Can health accreditation services be implemented by health institutions?". As well as audio records, the researcher noted down the answers of participants. Each HAA was numbered in the order they were interviewed (HAA1-HAA15). Each interview lasted 27 minutes on average.

### 2.4. Analysis

Repeated and emphasized expressions were identified in the data obtained from the interviews. The expressions were coded, themes were created based on the codes, and then main themes were created. Analyzed thematically (Braun and Clarke, 2019). The MAXQDA program was used in the analysis (Kuckartz and Rädiker, 2019).

### 2.5. Limitations

The first potential limitation of this study is that health accreditation practices in Turkey are at an initial level and have become widespread enough. Secondly, the participants live in different provinces across the country. There are Covid 19 epidemic precautions at the time the study was conducted. Due to the reasons mentioned above, combined with time and budget constraints, not all interviews could be held face-to-face. Thirdly, the conclusions based on the findings are temporary because the data change over time. Fourthly, the opinions of the participants reached through the chosen method do not express the general opinion.

### 2.6. Ethical Considerations

For the conduct of the research, approval was obtained from the Ethics Committee of Non-invasive Clinical Researches at the Faculty of Health Sciences of XXX, dated 24.11.2021 and numbered 07-2021/34, and permission was obtained from the Presidency of TUSKA with the official letter dated 21.12.2021 and numbered 154953729.

### 3. RESULTS

The word cloud created for the concepts expressed in the interviews with the HAAs within the scope of the study is given in Figure 1. Accordingly, during the interviews, the most frequently used words are accreditation (467), institution (319), process (303), health (243), organization (229), accredited (172), employee (154), standard (153), quality (114), patient (99), hospital (81), available (81), necessary (80), service (80), provides (75).



**Figure 1**. Word cloud

A list of 17 codes and 5 inclusive themes were created as a result of the re-examination of the obtained codes during the meetings held to address the perspectives of the HAAs on health accreditation. The inclusive themes created are institutional contribution, institutional development, necessity, financial performance and applicability. The code tree made from created themes and codes is given in Figure 2. According to this tree, the most coding was done to 'importance' (36) code under necessity theme, following that code in order are 'managers' (34) code under necessity theme and 'patient potential' (30) code under institutional contribution theme. The least coding was done to 'meeting the standards' (8) code under financial performance, following that code in order are 'limitations' (10) code under practicality theme and 'personnel development' (11) code under institutional development theme.

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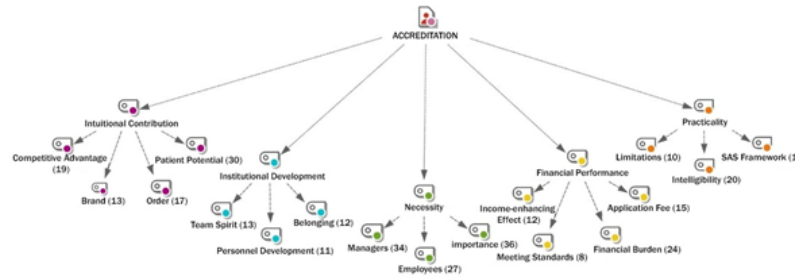
**Figure 2.** Themes and codes

The HAA numbers expressing the themes are given in Table 1. In the interviews, all of the HAAs made various statements on the themes of institutional contribution, necessity, financial performance, and applicability, while 1 HAA did not make any statement regarding the institutional development theme.

**Table 1**. Theme and code systmem

| Theme | Code System | HAA | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 15 | 14 | 13 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | TOTAL |
| Intuitional Contribution | Competitive Advantage | - | X | X | X | X | X | X | X | X | X | X | - | X | X | X | 13 |
| | Brand | X | X | X | X | X | - | X | - | X | X | - | - | - | X | X | 10 |
| | Order | X | X | X | X | - | X | X | X | - | X | - | X | X | - | - | 10 |
| | Patient Potential | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | 15 |
| Intuitional Development | Team Spirit | X | - | X | X | X | - | - | - | - | X | - | X | X | X | X | 9 |
| | Personnel Development | X | X | X | X | X | - | X | - | X | - | - | X | X | - | X | 10 |
| | Belonging | X | - | - | X | X | X | X | X | X | X | - | X | X | - | - | 10 |
| Necessity | Managers | X | X | X | X | X | X | X | X | X | X | X | - | X | X | X | 14 |
| | Employees | X | X | X | X | X | X | X | X | X | X | X | - | X | X | X | 14 |
| | Importance | X | X | X | X | X | X | X | - | X | X | X | X | X | X | X | 14 |
| Financial Performance | Income-enhancing Effect | - | - | - | X | - | X | X | X | - | X | X | X | X | - | X | 9 |
| | Meeting Standards | - | X | - | X | - | - | - | - | - | X | X | X | X | X | X | 8 |
| | Financial Burden | X | - | X | X | X | X | - | X | X | X | X | X | X | X | X | 13 |
| | Application Fee | X | X | X | X | X | X | - | X | X | - | X | - | X | X | X | 12 |
| Practicality | Limitations | X | X | - | X | - | - | X | X | X | - | X | - | X | - | X | 9 |
| | Intelligibility | X | X | X | X | X | X | X | X | X | X | - | X | X | X | X | 14 |
| | SAS Framework | X | X | X | X | X | X | - | X | X | X | X | X | X | X | X | 14 |

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The HAA numbers expressing the codes under the institutional contribution theme are given in Table 1 when examined, 15 HAAs statements were made for the patient potential code, 13 for the competitive advantage code, and 10 for the order and brand codes. Considering the codes under the institutional contribution theme, the most stated codes by the HAAs are patient potential (30), competitive advantage (19), order (17) and brand (13) codes (Figure 2).

HAA 1: "When we consider what kind of contributions accreditation provides to institutions, it can be said that it provides a competitive advantage in the first place. It has now been proven that it provides a competitive advantage especially for health institutions operating in the private sector and adds brand value to institutions."

HAA 9: "I can easily say that accredited organizations always make a name for themselves in the sector and create a brand value."

HAA 12: "An accredited institution is more organized and neater than another. It works systematically, approaches its services more scientifically, more technically and more rationally."

HAA 15: "They advertise themselves in their working areas, make a name for themselves more, try to become a well-known brand, thus they increase the patient potential in the institution."

The HAA numbers expressing the codes under the institutional development theme are given in Table 1. When examined, 10 HAAs made statements about personnel development and belonging codes, and 9 HAAs for team spirit codes. Considering the codes under the institutional development theme, the most stated codes by the HAAs are team spirit (13), belonging (12) and personnel development (11) (Figure 2).

HAA 3: "In the accreditation process, those who work with the institution are also improved."

HAA 6: "Accreditation also contributes positively to the relations of employees with each other, I have seen this during my audits. Their communication, coordination with each other and working as a team are positively affected."

HAA 7: "They come a long way in terms of working, place of work, working culture or belonging to the place of work."

HAA numbers expressing the codes under the theme of necessity are given in Table 1. When examined, 14 HAAs statements were made for managers, employees and importance codes. Considering the codes under the necessity theme, the most stated codes by the HAAs are importance (36), managers (34) and employees (27) (Figure 2).

HAA 2: "In general, there is a resistance to accreditation practices by employees. However, after they start to take part in the process, it is understood by many employees that accreditation is a process aimed at facilitating their own work. I think employees are divided into two on this matter. While many see it as necessary, some see it as unnecessary."

HAA 12: "The perception of accreditation in the field has not been fully formed, there is not enough demand. There are various reasons for this. Various incentive mechanisms can be established to increase demand. The factors that will make the accreditation and process attractive should be increased."

HAA 15: "Seeing accreditation as necessary in institutions is partly related to the vision of the manager. Some managers see accreditation as necessary, while others may think it is totally unnecessary."

The HAA numbers expressing the codes under the financial performance theme are given in Table 1. When examined, 13 HAAs statements were made for financial burden code, 12 for application fee, 9 for income-enhancing effect code and 8 for meeting standards code. Considering the codes under the financial performance theme, the most stated codes by the HAAs are financial burden (24), application fee (15), income-enhancing effect (12) and meeting standards (8) (Figure 2).

HAA 2: "The application fee for accreditation is considered high by most of the health institutions. The application fee may not be high for the private health institutions considering the financial income after accreditation. However, application fees for accreditation in public institutions can be a challenging reason. Application fees for accreditation should not be reduced, application fees can be met by the ministry for public institutions."

HAA 5: "Accreditation creates a financial burden on institutions in meeting standards. Structural repairs and modifications are required to meet certain standards. However, I do not think that this financial burden is very expensive."

HAA 10: "Accreditation positively affects the financial performance of the health institution, even if it does not generate a direct income, it definitely creates an indirect income for the health institution."

HAA 11: "Accreditation costs a lot for health institutions, and health institutions expect a reward for that. This is also very natural."

The HAA numbers expressing the codes under the theme of practicality are given in Table 1. When examined, 14 HAAs statements were made for the intelligibility and SAS framework codes and 9 for the limitation code. Considering the codes under the practicality theme, the most stated codes by the HAAs are intelligibility (20), SAS framework (19), and limitation (10) (Figure 2).

HAA 7: "I don't think there will be much of unintelligibility from the perspectives of the accredited auditors, but sometimes it can happen for the institutions. Standards can be perceived differently."
HAA 8: "As a person who takes part in the creation of standards and at every stage of the process, I think the standards are clear and intelligible. As accredited auditors, we do not find it difficult in this process. However, people who are not familiar with the topic and who are new to the process may have difficulty in understanding."

Within the scope of the themes discussed in the study, it is seen that the HAAs often differ under the theme of financial performance, and the financial structure of the accreditation process draws attention. In the interviews, while some of the HAAs stated that the accreditation process does not cost health institutions and organizations a lot, does not create a financial burden to meet the standards, and that the application fees are affordable, 11 (73,33%) of the HAAs stated that the accreditation process costs a lot, especially meeting some of the standards in the SAS brings serious financial burdens, and that they find the application fees for public health institutions, if not for health institutions operating in the private sector, quite high, and they have a good number of difficulties in affording the fees.

## 4. DISCUSSION

Within the scope of the study, 15 HAAs were interviewed, and the perspectives of the HAAs on health services accreditation were discussed.

### 4.1. Institutional Contribution
In the interviews, the HAAs stated that the accreditation process and accreditation certificate provide various contributions to health institutions, and they discussed these contributions under the headings of competitive advantage, brand, patient potential and order. Regarding the competitive advantage, they stated that the health institutions that take part in the accreditation process and have the accreditation certificate have an advantage over the institutions that are not involved in this process and do not have the certificate. Doğan et al., (2017) stated in their study that by targeting quality in health institutions, competitive advantage will be achieved and sustainable success can be achieved in the long term, and the HAAs supported this view in this study. Regarding the brand, they stated that with the successful completion of the accreditation process, the recognition of the institutions will increase, they will create brand value and they will be mentioned more. As patients' perception of the quality of service they receive increases, their satisfaction level is also positively affected by this increase. Many studies show that perceived service quality and level of customer satisfaction significantly affect people's recommendations (Uzunal and Uydacı, 2010; Yılmaz, 2011). It is thought that the necessary investments and practices to meet the expectations of the service buyers will provide positive feedbacks and significant incomes to the institutions. Increasing the satisfaction of patients in institutions that provide health services is very important in terms of creating customer loyalty (Öz and Uyar, 2014). Regarding patient potential, most of the HAAs stated that accreditation should be a reason for preference. They also mentioned that some of the patients already consider accreditation as a reason for preference and this increases patient potential; however, awareness level of all patients is still not high enough. Regarding order, the HAAs specified that accreditation ensures that the processes in health institutions are carried out in a more thorough and reliable way.

Çayırtepe ve Özkoç (2019) discussed the role of having an accreditation certificate in patients' choice of health institution. They stated that hospital quality is among the top three in the preference of health institutions, but that the international accreditation certificate is not given equal importance. That the HAAs mentioned although some of the patients already consider accreditation as a reason for preference, awareness level of all patients is still not high enough supports this view.

Weber (2005) stated that if changes occur, accreditation contributes to the hospital in responding to these changes and increasing the quality of service. Braithwaite et al. (2012) stated that accreditation programs continuously improve institution activities and service delivery. Yousefinezhadi et al. (2020) also supported this view by stating that the accreditation process provides the greatest contribution to health institutions in terms of improving existing processes. In this study, the HAAs also stated that accreditation improves processes and ensures that processes in health institutions are carried out more thoroughly and reliably. It has been seen that the studies in question support each other.

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## 4.2. Institutional Development

In the interviews, the HAAs made various statements about institutional development of the accreditation process in institutions. They discussed institutional development under personnel development, belonging and team spirit titles. Regarding personnel development, they stated that the accreditation process contributes to the development of the institution personnel and that it will contribute to the professionalism of the employees by expanding their vision. Regarding belonging, they stated that with the accreditation process, the staff of the institution feels more belonging to their institution and the commitment between them becomes stronger. Regarding team spirit, they stated that encouraging employees to work together during the accreditation process creates awareness of working as a team and contributes positively to employees' communication.

Akyurt (2007) stated in her study that the institutions that received the accreditation certificate value the ideas of the employees in the institution, the teamwork is given importance by the employees of the institution and there is a sense of belonging, and the vocational training and progress of the employees are supported by their institutions. The results obtained from this study also support this view.

Akyüz and Akyüz (2015) stated that quality and accreditation studies lead to positive changes in communication within the organization. Greenfield and Braithwaite (2008) stated that the accreditation process makes positive contributions to communication and decision making. In their study on the use of accreditation as a cultural change tool in hospitals, Pomey et al. (2004) concluded that accreditation is effective in increasing communication and changing the institutional culture. In this study, the HAAs also stated that accreditation encourages the employees of the institution to work together and contributes positively to the communication of the employees by creating team spirit and awareness. It has been seen that the studies in question support each other.

## 4.3. Necessity
In the interviews, the HAAs made various statements regarding the necessity of accreditation. Under the theme of necessity, they discussed the perspectives and approaches of managers and employees to the accreditation process and evaluated the importance given to accreditation. Regarding managers' perspectives on accreditation, they stated that the views of the managers have an important place in the process, along with the managers who know the benefits of accreditation for the institution and apply for it, there are also managers who see the whole process as a workload and unnecessary action, and this is related to

the visionary nature of the managers. They stated that the accreditation process contributes to the development of the institution personnel and that it will contribute to the professionalism of the employees by expanding their vision. Regarding employees' perspectives on accreditation, they stated that the majority of health professionals consider the accreditation process as a workload and do not consider it necessary. Regarding the importance given to accreditation, they stated that the necessary importance is not given to the accreditation process, and that the interest in the accreditation process will increase with the privileges and incentives to be provided. In addition, they expressed the importance and necessity of carrying out activities for more recognition of TUSKA, which controls the accreditation and its process.

Akar et al. (2015), in their study on the quality perception of health managers, interpreted the quality management perceptions of managers positively in general. In their study with hospital managers to evaluate hospital accreditation systems, Yousefinezhadi et al. (2020) also found that managers were satisfied with the accreditation process and accreditation standards. Yıldız (2010) stated in his study that senior managers can contribute to the creation of an environment aimed at quality improvement and be a driving force behind quality improvement efforts. Mermer (2016) also mentioned in his study that health managers are aware that accreditation is indispensable and that they should include the health institutions they serve in the accreditation process as much as possible.

In his study with the participants from the hospital where he works, Akıncı (2016) found that almost all of the participants had a clearly positive attitude towards accreditation; however, one of the obstacles hindering accreditation system requirements results from some of the employees' indifference to the process. Öztaş (2014) also supported this situation in her study mentioning that employees should embrace, accept and participate in the accreditation process, emphasized the necessity of creating an adequate institutional culture, and also stated that the Ministry of Health should support quality and accreditation process at all levels.

Bayer et al. (2019), in their study to determine the perceptions of health care professionals towards quality, reached a conclusion that quality studies increase the workload of health care professional and do not contribute to their development.

Healthcare professionals do not adopt the accreditation process because it increases bureaucracy, causes loss of time, does not add value to patient care, increases costs both directly and indirectly, and is not consistent

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(Lemieux-Charles et al., 2003; Greenfield and Braithwaite, 2008).

In countries where there is a national accreditation program, health institutions want to know what they will gain from the process, what the process will cost, what it will regulate, what kind of incentives they will receive before they start the accreditation process (Shaw et al., 2010). A study by Braithwaite et al. (2012) supports this statement. It is seen that the policies followed by the governments, the support they provide and the incentives given to health institutions during or at the end of the process are important factors in shaping the process of applying for accreditation of health institutions.

When the results of the studies in the literature are examined, it is seen that the results obtained from this study support each other.

### 4.4. Financial Performance

In the interviews, the HAAs made various statements regarding the effects of accreditation on institutions' financial performance. The HAAs discussed financial performance under income-enhancing effect, meeting the standards, financial burden and application fee headings. Regarding income-enhancing effect, they stated that accreditation increases patient potential, it is effective in reducing expenses and costs, thus it creates an income-increasing effect. Regarding financial burden, they stated that the accreditation process costs a lot, but this cost is natural and it will pay off in a short time with the implementations applied in the process. They also emphasized that these costs are very affordable by private health institutions, but they are generally expensive for public health institutions. Regarding meeting the standards, while some of the HAAs stated that accreditation standards would not create a financial burden on health institutions, the majority of the HAAs mentioned that meeting the standards in some parts of the set could create a financial burden on health institutions. Regarding the application fee, while some of the HAAs claimed that the fee is considered to be too high by most of the health institutions and it is an important factor in applying for accreditation, other HAAs stated that the fee isn't high and it is an unimportant detail for the health institutions. In addition, they stated that the application fees are affordable for the health institutions operating in the private sector, but the fees are high for the health institutions operating in the public sector and the institutions have difficulties in meeting them.

In her study, Özdere (2017) found that accreditation supports effective financial resource management. Öztaş (2014), on the other hand, stated that the costly aspect of quality and accreditation implementations should not be forgotten and necessary precautions should be taken accordingly.

In a study conducted by Maimaitireimu (2019) on the perspectives of quality directors on SAS, the participants stated that they found the accreditation costs of international accrediting institutions such as JCI very high, and that if accreditation activities that are carried voluntarily are made compulsory, it may be too challenging for health institutions to meet the standards financially. The HAAs in this study also support this view.

Jafar et al. (2015) stated that the main obstacle in front of the accreditation process is the inadequacy of financial resources. Yousefinezhadi et al. (2020) supported this view in their study; managers stated that one of the most challenging issues in the accreditation process is deficiencies due to human, finance and equipment (23%).

### 4.5. Practicality

In the interviews, the HAAs made various statements regarding the practicality of accreditation. Practicality was discussed under limitations, intelligibility and SAS framework headings. Regarding limitations, among the HAAs, there were those who thought that the accreditation standards were clear, as well as those who thought they were not, and they also stated that there could be differences of opinion in the perception of the standards. Öztaş (2014) stated that quality and external accreditation audits are not adequately carried out, therefore quality and accreditation activities are adversely affected, and standards cannot gain sufficient functionality. Regarding intelligibility, they stated that the accreditation standards can be understood by the accredited auditors in general, but from time to time there are difficulties in understanding the standards by the executive institutions. Similarly, Akyurt (2007) stated that there are differences of opinion in the implementation of the standards, there are deficiencies in what it means and how it should be applied, and this problem could be solved with trainings by the specialists, which can create a positive effect.

### 5. CONCLUSION

In recent years, Turkey has made significant progress in increasing access and quality of healthcare services. Quality studies have become widespread, covering public, private and universities providing health services. The developments and quality standards in the Turkish healthcare sector are at a level that can be exemplary in the world. However, the desired level of accreditation could not be reached. The number of scientific studies on health accreditation in the literature is low. All of the studies obtained provide literature information. This study is the first field study

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on health accreditation. It offers a perspective on health accreditation from the perspective of health accredited auditors. In this way, it contributes to the health management literature.

The perspectives of the HAAs within TUSKA on accreditation were discussed under institutional contribution, institutional development, necessity, financial performance and applicability themes. In the interviews, the HAAs stated that accreditation would make significant contributions to health institutions, would contribute to the institutional development of health institutions, that they considered accreditation and its process as necessary, and that the process could be applied in health institutions. However, the HAAs had difference of opinions while evaluating the accreditation process in terms of financial performance. Opposed to the HAAs who stated that the accreditation process would not create a financial burden on health institutions and the institutions would not have difficulties in meeting the relevant standards, there were also those who stated that the process would create a financial burden and the institutions would have problems in meeting the standards. The most disagreement among the HAAs arose about the application fee; they evaluated it as high, appropriate and low. However, they commonly stated that the application fee is very affordable for private health institutions and they can easily afford it, but the application fee for public health institutions is high and it is much more difficult to meet the fee.

In order to increase the interest of health institutions in accreditation and accreditation applications, accreditation standards can be revised to create minimum cost to health institutions, various incentives and privileges, primarily financial, can be provided, and the application fee can be reduced to the minimum or a discounted application fee can be offered for public health institutions.

The study provides determinations and solutions to accreditation applications from the point of view of auditors in the literature. It is a reference for future studies. For future studies, it is recommended to conduct studies on the perspectives of managers, employees and stakeholders of accredited organizations on accreditation.

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