The Influence Of Organizational Identification, Transformational Leadership And Employee Identification On Willingness To Cooperate In The Post-Acquisition Integration Phase At Grand Family Hospital

by Cixo Cixo

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Abstract. Hospitals must be able to adapt quickly and develop the right strategy to survive, to become a large and strong hospital is one of them by carrying out an acquisition strategy. However, the post-acquisition integration phase process is the most critical stage that often makes the industry fail in managing human resources and can cause employee anxiety to employee resistance. This research aims to analyze the influence of organizational identification and transformational leadership on employee identification and willingness to collaborate, as well as employee identification on willingness to collaborate in the post-acquisition integration phase at Grand Family Hospital. This research is quantitative correlation research. The population is all 127 nurses who work at Grand Family Hospital. The sampling method was random sampling and 127 respondents were used. Data collection used a questionnaire with analysis techniques using path analysis. The research results show that organizational identification and transformational leadership partially influence employee identification and the willingness to collaborate, and employee identification influences the willingness to collaborate. Simultaneously, organizational identification, transformational leadership, and employee identification influence the willingness to collaborate. Hospitals need to pay attention to the relationship between organizational identification, transformational leadership, and employee identification simultaneously. Integrating strategies and policies that strengthen these three aspects together can create a work environment that supports and motivates employees to work together effectively. Organizational identification, transformational leadership and Worker Identification have a significant effect on the willingness to cooperate in the post-integration phase of the acquisition.

Keywords : Organizational Identification, Transformational Leadership, Employee Identification, Willingness to cooperate post-acquisition integration.

INTRODUCTION

The hospital health industry faces intense competition, so it must be able to adapt quickly and develop appropriate strategies to survive or even expand and improve its services. One way to become a big and strong hospital is to carry out a business combination, namely a merger or acquisition.

The post-Mergers & Acquisitions integration phase can be seen as potentially critical to the success of Mergers and Acquisitions (Angwin & Meadows, 2015; Bauer & Matzler, 2014). Several studies show that acquisition activities are very successful in managing financial performance and legal compliance but often fail in managing resources that are not realized during the post-acquisition integration period. Therefore, it is important to understand the willingness of employees of the acquired company to collaborate in the post-acquisition

integration phase. In particular, human integration is seen as an important determinant of the overall success of Mergers & Acquisitions (Birkinshaw, Bresman, 2000). While it is tempting to separate the impact on individuals from the financial impact, it has been shown time and time again that "successful M&A outcomes are closely related to the degree to which management can integrate members of the organizationand their culture, and sensitively address and minimize individual concerns" (Cartwright, S. No. Cooper, 1996).

There are several factors that contribute to the success of this integration. These factors include distributive justice, procedural justice, exemplarity and employee willingness (willingness to cooperate) to participate in the Merger & Acquisition integration process (Melkonian et al. 2011).

A number of studies show the importance of organizational identification as a key factor in human integration in carrying out successful mergers and acquisitions (Mael and Ashforth, 1992). Apart from organizational identification, a very important and necessary factor to consider in managing a post-acquisition integration process is transformational leadership. Transformational leadership is leadership that focuses on developing and empowering subordinates through increasing motivation, self-confidence and commitment to the organization's vision and goals (Peter G. Northouse, 2016).Other research shows that transformational leadership is considered a key factor influencing company performance after acquisition integration (Junni and Sarala, 2014).

Apart from organizational identification and transformational leadership, employee identification is a very important factor and needs to be considered in managing a post-acquisition integration process. Individuals tend to identify themselves with certain social groups and place themselves in that group, so that the values, norms and behavior of that group become part of the individual's identity in shaping individual behavior, identity and perception (Henri Tariful, 1979).

Other research shows that there is a positive relationship between professional and organizational identification, this shows that workers can maintain both identities without conflict, where workers who identify themselves as professional workers tend to also identify themselves with the organization where they work. The results of this research support the employee identity theory, occupational identification theory (Ashforth and Mael, 1989) that acceptance identification is formed through interactions between individuals and the organizations where they work. This happens because individuals who are identified with the organization will also be identified with their work (Bamber and Iyer, 2002).

Subsequent research found that employees' occupational identities play an important role in the post-merger and acquisition integration process. Employees who strongly identify with their profession or job are more likely to experience a sense of continuity and have a positive attitude towards the integration process (Kroon Andi Noorderhaven, 2018).

Grand Family Hospital is a class C special hospital located in the North Jakarta area and is accredited. Eka Hospital has expanded and developed its strategic business to improve company performance, one of which is the acquisition of Grand Family Hospital.

According to the results of interviews with 30 employees at Grand Family Hospital at the acquisition integration stage, there are differences in the organizational structure of the acquiring hospital and Grand Family Hospital, and there are related phenomena in the acquisition integration process where this phenomenon is a concern for workers who do not meet employee expectations. . Of these concerns, 27 respondents included changes in the work environment, 30 respondents included concerns about company culture, 24 respondents included changes in duties and responsibilities, 27 respondents included merging systems and uncertain processes, 30 respondents included changes in management, 27 respondents included reductions in benefits and salary, and 30 respondents covered leadership changes. For this reason, Eka Hospitals as the acquirer must pay attention to this, so that in the post-acquisition integration process the phenomenon of the willingness of Grand Family Hospital employees who have been acquired by Eka Hospital can work together in the post-acquisition integration phase.

This research examines the influence of organizational identification, transformational leadership, and employee identification on the willingness of RSIA Family employees to work together well in the post-acquisition integration phase, where there will be a change in employee identification and the willingness to cooperate on the part of employees with the presence of organizational identification and leadership. transformational.

THEORETICAL STUDY

Acquisition Integration

An acquisition is a series of transactions in which a person (individual, group of individuals, or company) obtains control over the assets of a company, either directly by becoming the owner of those assets, or indirectly by gaining control over the management of the company (Felix Oentoeng Soebagjo, 2006). Acquisition is also a takeover of a company by buying shares or assets of the company, the purchased company remains in existence (Scharf, Charles A, 1985).

Acquisition integration begins with a phase where the vision and mission for future development, communicating the vision, commitment within organizational members, and building culture as well as developing functional and administrative relationships are centered on managing and creating value, and this influences all members of the organization to participate and committed (John M. Echols, 1996) p. 326.

Willingness to Collaborate

The concept of will to obey (Doornbos, Bolhuis and Simons, 2004) was originally defined as a psychological state that shows that an individual has a desire, a willingness to learn new things (Yoenanto, 2020). Willingness is an urge from oneself to do something to fulfill what is needed and desired (Sagimun smooth Dumadi, 1955).

According to John M. Levine, the willingness to cooperate can be defined as an individual's psychological condition that reflects their level of willingness or motivation to participate in cooperation, collaboration, or social interaction with other people (Levine et al., 2014).

According to the theory of justice according to (J Stacy Adams, 1965) introduced the concept of "equality theory" which states that individuals tend to feel fair. Equity Theory, proposed by Stacy Adams, says that a working person evaluates their input in relation to their work by comparing it with the results they obtain. They compare them with members of their own group, members of other groups, or with individuals outside the organization where they work.

Justice Theory has three main principles that are relevant to the willingness to cooperate (Colquitt, et al, 2005), namely distributive justice, procedural justice, and interactional justice.

Employee identification

According to (Mael and Ashforth, 1989) in their book entitled "The Social Psychology of Organizing" suggests that occupational identification is a process in which individuals adopt and internalize occupational identity as an important part of themselves. They argue that occupational identification is a complex social phenomenon and involves interactions between individuals. and work context.

Accupational Identification Theory provides an understanding of how individuals develop identification with their work and internalize work identity as part of themselves. The existence of a match between the characteristics of the job and the fulfillment of individual needs to carry out the task will strengthen the employee's attachment to the job so that the employee will be more committed to the job (Cable, DM, & DeRue, 2002).

Ashforth and Mael identified four (4) important dimensions in employee identification (Occupational Identification) (Ashforth No. Mael, 1989) suggesting that occupational

identification is a process in which individuals adopt and internalize work identity as an important part of themselves, argues that job identification is a complex social phenomenon and involves interactions between individuals and work contexts, including identification with organization, identification with job/work, interpersonal identification, and professional identification.

Organization Identification

Organizational identification is a form of psychological attachment that every employee of an organization should have. It is seen as a key psychological state that explains the psychological bond between individuals and organizations, such as the ability to explain and predict attitudes and behavior that are important in employee-organization relationships (Edwards, 2005). When organizational members have an emotional attachment to the organization, they will identify themselves with the organization and these identical feelings will then encourage increased member attachment to the organization (Blader and Tyler, 2009).

Organizational identification is the congruence of values between members and their organization" in this case it concerns the "commitment process" namely when the level of organizational identification shows the extent to which people come to see the organization as part of themselves. Thus self-identification is a form of psychological attachment that occurs when members adopt organizational characteristics as defining characteristics for themselves (Dutton, Dukerich and Harquail, 1994).

According to (Mael and Ashforth, 1992) organizational identification is defined as a perception of belonging (racial belonging) to the organization where employees introduce themselves as part of the organization where they work. In his theory, the organizational identification model involves three dimensions, namely: cognitive, affective and evaluative dimensions.

Transformational leadership

Transformational Leadership according to Northouse (Peter G. Northouse, 2013) is a leadership style that emphasizes the process in which people engage with other people and create relationships that increase motivation in both the leader and his followers who experience changes in their emotions, values, ethics, standards and goals. In theory (Stephen P. Robbins, 2008), transformational leadership is a leadership style that inspires followers to convey their personal interests for the good of the organization.

According to (Peter G. Northouse, 2016) transformational leadership, characterized by four core factors known as 'its of transformational leadership', namely: idealized influence, inspiration motivation, intellectual stimulation and individualized consideration.

RESEARCH METHODS

Place and time of research

The location of this research is the Grand Family Mother and Child Hospital, class C, located on Jalan Pantai Indah Selatan I, Elang Laut Complex, Boulevard Kav. I No. 1 Penjaringan, North Jakarta. The research was conducted in November - December 2023.

Research design

This research is quantitative correlation research. The research uses a cross-sectional study approach, namely an approach that is momentary at a time and is not followed continuously over a certain period of time. The variables used in this research include 2 independent variables, namely Organizational Identification and Transformational Leadership and two dependent variables, Employee Identification and willingness to collaborate. The research constellation in this model is shown in the figure below:
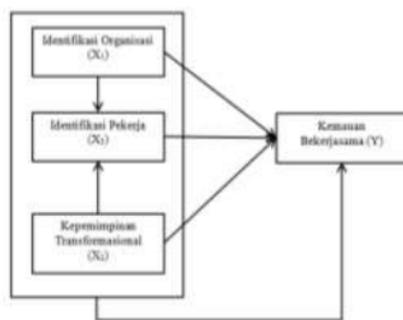

Figure 1. Research Constellation

H1: There is an influence of Organizational Identification on Employee Identification in the integration phase acquisition of Grand Family Hospital

H2: There is an influence of Transformational Leadership on Employee Identification in the acquisition integration phase in the Grand Family Hospital

H3: There is an influence of organizational identification on the willingness to collaborate in the acquisition integration phase at Grand Family Hospital

H4: There is an influence of Transformational Leadership on the willingness to cooperate in the post-acquisition integration phase at Grand Family Hospital

H5: There is an influence of Employee Identification on the willingness to cooperate in the post-acquisition integration phase at Grand Family Hospital

H6. There is a joint influence of organizational identification, transformational leadership, and employee identification on the willingness to cooperate in the post-acquisition integration phase at Grand Family Hospital

Population and Sample

The population in this study were all 127 nurses who worked at Grand Family Hospital. The sample in this study were all implementing nurses both in the patient care room and in the care clinic who were responsible for providing nursing care to inpatients and outpatients. The sampling technique in this research is random sampling. By using Grand Family Hospital nursing as a census or the entire population is used as a sample.

Data Collection Techniques and Research Instruments

The method that will be used in this research is a survey method, namely including all the questions in the available questionnaire. The assessment scale that will be used in this research is the Likert scale (1-4).

Table 1 Instrument Grille

No.	Variable	Indicator	Item Number	Number of Items
1	Willingness to collaborate	Distributive Justice	WTC1, WTC2, WTC3, WTC4, WTC5	5
		Procedural Justice	WTC6,WTC7, WTC8,WTC9, WTC10	5
		Interactional Justice	WTC11, WTC12, WTC13	3
2	Employee identification	Loyalty	IP14,IP15,IP16 ,IP17,IP18	5
		Pride	IP19,IP20,IP21 ,1P22,IP23	5
		Work environment	IP24,IP25,IP26 ,	3
		Commitment	IP27,IP28,IP29 ,IP30	4
		Ethical values	IP31,IP32,IP33	3
3	Identification organization	Cognitive	IS34,IS35,IS36	3
		Affective	IS37,IS38,IS39	3
		Evaluative	IS40,IS41	2
4	Transformational Leadership	*Idealized Influence*	KP42, KP43	2
		Inspiration Motivation	KP44, KP45, KP46	3

		Intellectual Stimulation	KP47, KP48	2
		Individualized consideration	KP48, KP49	2

Data analysis technique

Data analysis techniques in this research include descriptive statistical analysis using the Three Box Method and path analysis and multiple linear regression analysis.

RESULTS

Respondent Characteristics

Based on a total of 127 respondents, the majority of respondents had an age range of 17-27 years, 61 people (48%), with all genders being female, namely 127 people (100%). The most recent education was DIII as many as 101 people (79.5%), with the most years of work being 1-3 years as many as 106 people (83.5%).

Index analysis of respondents' answers

Index analysis of respondents' answers using the Three-box Method. Each questionnaire item has a score according to the category, namely low (31.75 – 63.4), medium (63.5 – 95.24) and high (95.25 – 127). The results of the Three-box Method matrix analysis of the variables organizational identification, transformational leadership, employee identification, and willingness to collaborate are as follows.

Table 2 Three Box Method Analysis Average Matrix

Variable	Score			Behavior
	Low	Currently	High	
Organization Identification		√		Ownership
Transformational leadership		√		Transformative
Employee identification		√		Identify
Willingness to Collaborate		√		Collaborate

Path Correlation Analysis

Table 3 Correlation Test Results

No	Correlation	R count	Result
1.	Identification organization with Transformational Leadership	0.888	Very strong
2.	Organization Identification with Employee identification	0.841	Very strong
3.	Identification organization with a Willingness to collaborate	0.927	Very strong
4.	Transformational Leadership with Employee identification	0.817	Very strong
5.	Transformational Leadership with Willingness to collaborate	0.913	Very strong
6.	Employee identification with a willingness to cooperate	0.840	Very strong

Path Analysis
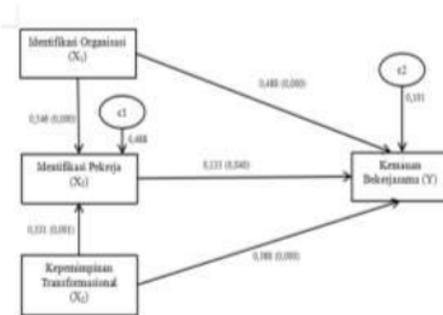
Path Diagram and Magnitude of Effect

Figure 2 Path Analysis Model

The results of the standardized coefficients beta value of the influence of organizational identification on employee identification is 0.546 or 54.6%, meaning that the magnitude of the influence of organizational identification on employee identification is 54.6%. The results of the standardized coefficients beta value of the influence of transformational leadership style on employee identification is 0.331 or 33.1%, meaning that the magnitude of the influence of transformational leadership style on employee identification is 33.1%. The results of the standardized coefficients beta value of the influence of organizational identification on the willingness to cooperate is 0.488 or 48.8%, meaning that the magnitude of the influence of organizational identification on the willingness to cooperate is 48.8%. The results of the standardized coefficients beta value of the influence of transformational leadership on the willingness to cooperate is 0.388 or 38.8%, meaning that the magnitude of the influence of transformational leadership on the willingness to cooperate is 38.8%. The results of the standardized coefficients beta value of the influence of employee identification on the

willingness to cooperate is 0.133 or 13.3%, meaning that the magnitude of the influence of employee identification on the willingness to cooperate is 13.3%.

The magnitude of the contribution to the variable willingness to cooperate (Y2) as a whole shows a coefficient of determination (Adjusted R Square) of 0.899 which, when expressed as a percentage, becomes 89.9%, meaning that the willingness to cooperate in the acquisition integration phase at Grand Family Hospital can be influenced by the organizational identification variable, transformational leadership, and employee identification reached 89.9%, while the remaining 10.1% was explained by other variables outside this research.

Multiple Linear Regression Test Results
Partial Hypothesis Testing (t Test)

To test the t-test hypothesis, the criteria taken are if t-count > t-table and sig. < 0.05 then the hypothesis is accepted, conversely if t-count < t-table and sig. > 0.05 then the hypothesis is rejected. By using the SPSS v25 software program, the following recapitulation of results was obtained:

Table 4 Partial Test Results (t Test)

No	Hypothesis	t count	Sig.	Conclusion
1.	Organization Identification (X1) withEmployee identification (X3)	5,379	0,000	Accepted
2.	Transformational Leadership (X2) withEmployee identification (X3)	3,262	0.001	Accepted
3.	Identification organization (X1) with a Willingness to collaborate (Y)	7,126	0,000	Accepted
4.	Transformational Leadership (X2) with Willingness to collaborate (Y)	6,045	0,000	Accepted
5.	Employee identification (X3) with a willingness to cooperate (Y)	2,075	0.040	Accepted

Simultaneous Hypothesis Testing

Resultstestingsimultaneously with the help of SPSS 25 presented in the following table:

Table 5 Simultaneous Test Results (F Test) on Willingness to Collaborate (Y)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10090,770	3	3363,590	374,886	,000[b]
	Residual	1103,593	123	8,972		
	Total	11194,362	126			

Withobtained calculated F 374.886 > F Table 2.68 and the significance value is smaller than 0.05, then H0 is rejected and Ha is accepted, so it is stated that there is a significant joint influence on the variables of organizational identification, transformational leadership, and employee identification on the variable willingness to collaborate in the acquisition integration phase at Grand Family Hospital.

DISCUSSION

The influence of organizational identification on employee identification

The results of the hypothesis test show that organizational identification influences employee identification in the acquisition integration phase at Grand Family Hospital. This means that an individual's level of identification with an organization, such as loyalty, attachment, and identification with the organization's values, has an impact on the extent to which individuals identify themselves as part of that organization. Employee identification refers to an individual's recognition of their role, responsibility and identity as a team member or employee in the Grand Family Hospital. Strong employee identification indicates that individuals feel emotionally and cognitively connected to their roles and responsibilities in the context of acquisition integration.

The results of this study are in line with research (Bamber No. Iyer, 2002) that there is a positive relationship between employee and organizational identification. This study also highlights the importance of understanding organizations, how employees are formed and interact with each other. Therefore, the complex relationship between employees and organizational identification among employees has practical implications for organizations that wish to increase employee identification with the organization and maintain its commitment to professional standards of independence and objectivity.

The influence of transformational leadership on employee identification

The results of hypothesis testing show that transformational leadership influences employee identification in the acquisition integration phase at Grand Family Hospital. This suggests that leaders who apply a strong transformational leadership style may be able to inspire and motivate team members or subordinates to actively participate in the integration process, deal with change better, and develop a strong identity and attachment to the organization.

These findings suggest that in the context of the integration phase of an acquisition, transformational leadership can be an important factor in creating an environment that supports strong employee identification. Transformational leaders can help team members or

subordinates overcome uncertainty, motivate them to adapt to change, and build strong bonds with the organization. This can have a positive impact on individual and team engagement, commitment and performance during the integration phase of an acquisition.

The results of this research support the results of the research conducted (Vasilaki et al., 2016) that transformational leadership has a positive impact on employee behavior and identification with newly formed organizations. Transformational leadership can influence employee acceptance by influencing motivation, developing closer relationships, and supporting the implementation of creative ideas. In the context of acquisition integration, the transformational leadership style put forward by leaders can encourage emotional bonds between employees and superiors. If employees feel valued, encouraged to develop, and confident, they will not only develop an emotional connection with their boss. The organization's goals also align with their personal values. The employee identification process is to ensure that employees feel connected to their superiors and identify themselves through appropriate work.

The influence of organizational identification on willingness to collaborate

The results of the hypothesis test show that organizational identification influences the willingness to collaborate in the acquisition integration phase at Grand Family Hospital. This shows that the higher the organizational identification, the higher the employee's willingness to collaborate. The research results confirm that a strong understanding and awareness of an organization's identity and values has a significant impact on an individual's willingness to collaborate during the integration phase of an acquisition. Strong organizational identification can strengthen feelings of attachment and commitment to the organization, which in turn influences attitudes and behavior in acquisition integration situations.

These findings indicate that organizational identification is a key factor that needs to be considered in planning and implementing acquisition integration at Grand Family Hospital. Strengthening organizational identification through clear communication of an organization's values, vision, and mission can help create greater awareness of the commonality of purpose between the entities involved in an acquisition.

These findings support research conducted by (Rabinovich et al., 2023) that organizational identification is related to the willingness to cooperate which influences the organizations involved by following the rules for cooperation and suggests to organizational members a view of trust, harmony and transparency from the organization. This is also supported by research conducted by (Jiao, Chen No. Chen, 2020) which concludes that the willingness to cooperate

has a positive effect on cooperation, because the actors will be motivated to increase their credibility in their work.

The influence of transformational leadership on the willingness to collaborate

The results of hypothesis testing show that transformational leadership influences the willingness to collaborate in the acquisition integration phase at Grand Family Hospital. The research results provide evidence that transformational leadership has an important role in influencing individuals' willingness to work together during the integration phase of an acquisition. Transformational leadership involves strong influence and inspiration from the leader, which can create a work climate that supports collaboration, innovation, and adaptation.

These findings suggest that a transformational leadership style can influence individual attitudes and behavior in acquisition integration situations. Leaders who are able to inspire, provide clear direction, and provide emotional support can encourage individuals' willingness to contribute positively, share knowledge, and collaborate with colleagues in achieving acquisition integration goals. These findings provide guidance for managers and leaders at Grand Family Hospital to develop and strengthen transformational leadership during the acquisition integration phase.

These findings support research conducted by (Yue, Men No. Ferguson, 2019) that transformational leadership and transparent communication are positively related to employees' organizational trust, which in turn, positively influences employees' openness to change. Also supported by research conducted by (Zhang et al., 2015) that task-focused, relationship-focused, and coaching leadership styles positively influence post-M&A integration effectiveness. Relationship-focused leaders place great importance on providing incentives that demonstrate human concern, and provide positive influence. An authoritative leader tends to communicate the company's goals and strategies, thereby having a positive influence on his employees.

The influence of employee identification on willingness to cooperate

The results of the hypothesis test show that employee identification influences the willingness to collaborate in the acquisition integration phase at Grand Family Hospital. These findings confirm that employee identification plays a significant role in influencing individuals' willingness to cooperate during the integration phase of an acquisition. Employee identification includes a sense of attachment, identity, and affiliation with the organization. When individuals feel that they are part of the organization and have an identity as Grand Family Hospital employees, they tend to be more motivated and willing to collaborate with colleagues during the integration phase of the acquisition.

These findings are in line with previous research which states that this can encourage employees to contribute more to the success of acquisition integration because employees who have strong employee identification tend to be more confident and able to take risks. This can help employees to be more open to change and collaborate with employees from other organizations (Jiao, Chen. Chen, 2020). In addition, employees who have strong employee identification tend to be more loyal and committed to the organization. This can encourage employees to contribute more to the success of acquisition integration (Kroon Andi Noorderhaven, 2018).

The influence of organizational identification, transformational leadership, and employee identification on willingness to collaborate

The research results show that there is a significant simultaneous influence on the variables of organizational identification, transformational leadership, and employee identification on the variable of willingness to collaborate in the acquisition integration phase at Grand Family Hospital. These findings indicate that organizational identification, transformational leadership, and employee identification interact with each other and jointly influence individuals' willingness to work together during the integration phase of an acquisition. This shows that these factors not only have individual influences, but also mutually reinforce each other in shaping collaborative attitudes and behavior.

In line with previous research which states that when employees feel emotionally connected to the organization, have the same values, and feel ownership of the organization, they tend to have high motivation to contribute to acquisition integration efforts. Strong organizational identification can strengthen a sense of responsibility towards the organization and increase engagement in shared goals, which in turn increases the willingness to collaborate with colleagues (Rabinovich et al., 2023).

In line with previous research which states that leaders who use this leadership style are able to inspire, motivate and build strong relationships with their subordinates (Yue, Men No. Ferguson, 2019). Leaders who are able to communicate a strong vision, provide clear direction, and empower employees to achieve common goals, will build a work climate that facilitates strong collaboration and cooperation (Zhang et al., 2015).

In line with previous research which states that when employees feel emotionally connected to their roles and responsibilities, they have high engagement with their work. Strong employee identification can increase intrinsic motivation and a sense of responsibility for achieving organizational goals (Kroon No. Noorderhaven, 2018a).

CONCLUSION

Based on the research results, it can be concluded that partially organizational identification and transformational leadership influence employee identification and the willingness to collaborate, and employee identification influences the willingness to collaborate. Simultaneously, organizational identification, transformational leadership, and employee identification influence the willingness to collaborate.

This research has several managerial implications, including: (1) Management needs improvement to provide a better understanding of the extent to which work complies with SOPs and contributes to the success of the hospital. For example, strengthening the internal monitoring system to ensure that SPOs are consistently adhered to; (2) leaders can provide emotional support to staff in facing work challenges and pressures; (3) Management can make improvements to attribute design and colors. Attributes such as uniforms with different colors or patterns; and (4) Hospital management can improve the balanced task distribution system

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FINAL GRADE

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GENERAL COMMENTS

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