

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Etges, Ana Paula

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): _____

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

The following questions apply to the author's relationships/activities/interests as they relate to the **current manuscript only**.

The author's relationships/activities/interests should be **defined broadly**. For example, if your manuscript pertains to the epidemiology of hypertension, you should declare all relationships with manufacturers of antihypertensive medication, even if that medication is not mentioned in the manuscript.

In item #1 below, report all support for the work reported in this manuscript without time limit. For all other items, the time frame for disclosure is the past 36 months.

		Name all entities with whom you have this relationship or indicate none (add rows as needed)	Specifications/Comments (e.g., if payments were made to you or to your institution)
Time frame: Since the initial planning of the work			
1	All support for the present manuscript (e.g., funding, provision of study materials, medical writing, article processing charges, etc.) No time limit for this item.	<input checked="" type="checkbox"/> None	
Time frame: past 36 months			
2	Grants or contracts from any entity (if not indicated in item #1 above).	<input checked="" type="checkbox"/> Roche	
		<input checked="" type="checkbox"/> HCOR	
		<input checked="" type="checkbox"/> HMV	
3	Royalties or licenses	<input checked="" type="checkbox"/> None	
4	Consulting fees	<input checked="" type="checkbox"/> None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> BMS	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input checked="" type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
9	Participation on a Data Safety Monitoring Board or Advisory Board	<input checked="" type="checkbox"/> None	
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	<input checked="" type="checkbox"/> None	
11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

The author receive payment or grant from Roche, BMS, HMV and HCOR.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Luciane Nascimento Cruz

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

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3	Royalties or licenses	<input checked="" type="checkbox"/> None	
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11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Rosane Paixão Schlatter

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): _____

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13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

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ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Jeruza Neyeloff

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

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11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: August. 31th, 2021

Your Name: Eliziane Ferranti

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): JHMHP-21-34

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

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3	Royalties or licenses	<input checked="" type="checkbox"/> None	
4	Consulting fees	<input checked="" type="checkbox"/> None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> None	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
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10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	<input type="checkbox"/> None	
11	Stock or stock options	<input checked="" type="checkbox"/> None	
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13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Luciane Koppitke

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

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4	Consulting fees	<input checked="" type="checkbox"/> None	

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11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
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ICMJJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Altacilio A. Nunes

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): _____

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Time frame: past 36 months			
2	Grants or contracts from any entity (if not indicated in item #1 above).	__X__ None	
3	Royalties or licenses	__X__ None	
4	Consulting fees	X - None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> None	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input checked="" type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
9	Participation on a Data Safety Monitoring Board or Advisory Board	<input checked="" type="checkbox"/> None	
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11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
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Please summarize the above conflict of interest in the following box:

None

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ICMJJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: José Sebastião dos Santos

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): _____

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4	Consulting fees	X-- None	
5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<u> </u> X <u> </u> None	
6	Payment for expert testimony	<u> </u> X <u> </u> None	
7	Support for attending meetings and/or travel	<u> </u> X <u> </u> None	
8	Patents planned, issued or pending	<u> </u> X <u> </u> None	
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13	Other financial or non-financial interests	<u> </u> X <u> </u> None	

Please summarize the above conflict of interest in the following box:

No conflicts of interest.

Please place an "X" next to the following statement to indicate your agreement:

 X I certify that I have answered every question and have not altered the wording of any of the questions on this form.



ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Andrea Queiroz Ungari

Manuscript Title: **Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy**

Manuscript number (if known): JHMHP-21-34

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ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: José Albuquerque de Figueiredo Neto

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

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3	Royalties or licenses	<input checked="" type="checkbox"/> None	
4	Consulting fees	AMCA	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> None	
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13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

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The author receives consulting fees from AMCA.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

[Signature]
 Fátima Albuquerque de Figueiredo
 Coordenadora
 Científica

[Signature]

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: José Luiz Nogueira

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

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In item #1 below, report all support for the work reported in this manuscript without time limit. For all other items, the time frame for disclosure is the past 36 months.

		Name all entities with whom you have this relationship or indicate none (add rows as needed)	Specifications/Comments (e.g., if payments were made to you or to your institution)
Time frame: Since the initial planning of the work			
1	All support for the present manuscript (e.g., funding, provision of study materials, medical writing, article processing charges, etc.) No time limit for this item.	__X__ None	
Time frame: past 36 months			
2	Grants or contracts from any entity (if not indicated in item #1 above).	__X__ None	
3	Royalties or licenses	__X__ None	
4	Consulting fees	__X__ None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> None	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input checked="" type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
9	Participation on a Data Safety Monitoring Board or Advisory Board	<input checked="" type="checkbox"/> None	
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	<input checked="" type="checkbox"/> None	
11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Renata M. de Assis

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

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11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

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ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: LEILA BELTRAMI MOREIRA

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

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3	Royalties or licenses	__X__ None	
4	Consulting fees	__X__ None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> None	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input checked="" type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
9	Participation on a Data Safety Monitoring Board or Advisory Board	<input checked="" type="checkbox"/> None	
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	<input checked="" type="checkbox"/> None	
11	Stock or stock options	<input checked="" type="checkbox"/> None	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	<input checked="" type="checkbox"/> None	
13	Other financial or non-financial interests	<input checked="" type="checkbox"/> None	

Please summarize the above conflict of interest in the following box:

None.

Please place an "X" next to the following statement to indicate your agreement:

I certify that I have answered every question and have not altered the wording of any of the questions on this form.

ICMJE DISCLOSURE FORM

Date: Jul. 2th, 2021

Your Name: Carisi Anne Polanczyk

Manuscript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-based costing (TDABC) analysis as exemplarily shown for cholecystectomy

Manuscript number (if known): _____

In the interest of transparency, we ask you to disclose all relationships/activities/interests listed below that are related to the content of your manuscript. "Related" means any relation with for-profit or not-for-profit third parties whose interests may be affected by the content of the manuscript. Disclosure represents a commitment to transparency and does not necessarily indicate a bias. If you are in doubt about whether to list a relationship/activity/interest, it is preferable that you do so.

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Time frame: past 36 months			
2	Grants or contracts from any entity (if not indicated in item #1 above).	<input checked="" type="checkbox"/> Roche	
		<input checked="" type="checkbox"/> HCOR	
		<input checked="" type="checkbox"/> HMV	
3	Royalties or licenses	<input checked="" type="checkbox"/> None	
4	Consulting fees	<input checked="" type="checkbox"/> None	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	<input checked="" type="checkbox"/> BMS	
6	Payment for expert testimony	<input checked="" type="checkbox"/> None	
7	Support for attending meetings and/or travel	<input checked="" type="checkbox"/> None	
8	Patents planned, issued or pending	<input checked="" type="checkbox"/> None	
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Please summarize the above conflict of interest in the following box:

The author receive payment or grant from Roche, BMS, HMV and HCOR.

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