Date:	<u>Jul</u>	. 2 <sup>th</sup> ,	2021
Your I	Name:		Etges, Ana Paula
Manu	script 1	Title:	Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	l costi	ng (	ΓDABC) analysis as exemplarily shown for cholecystectomy
Manu	script r	numl	per (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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The author's relationships/activities/interests should be <u>defined broadly</u>. 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.

		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.	XNone	
		Time frame: past	36 months
2	Grants or contracts from any entity (if not indicated in item #1 above).	XRoche XHCOR XHMV	
3	Royalties or licenses	XNone	
4	Consulting fees	XNone	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	X_BMS	
6	Payment for expert testimony	XNone	
7	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or pending	XNone	
9	Participation on a Data Safety Monitoring Board or Advisory Board	XNone	
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	XNone	
11	Stock or stock options	XNone	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	X_None	
13	Other financial or non- financial interests	XNone	

# 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:

Date: _	Jul. 2 <sup>th</sup> , 2021
Your N	ame: Luciane Nascimento Cruz
Manus	cript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity
based	costing (TDABC) analysis as exemplarily shown for cholecystectomy
Manus	cript 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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		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.	XNone  Time frame: past	36 months
2	Grants or contracts from	X None	30 IIIOIILIIS
	any entity (if not indicated in item #1 above).		
3	Royalties or licenses	XNone	
4	Consulting fees	X None	

5	Payment or honoraria for	X None	
3	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or		
	educational events		
6	Payment for expert testimony	XNone	
	testimony		
7	Support for attending	X None	
	meetings and/or travel		
8	Patents planned, issued or	XNone	
	pending		
•			
9	Participation on a Data Safety Monitoring Board or	XNone	
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society,		
	committee or advocacy		
	group, paid or unpaid		
11	Stock or stock options	XNone	
12	Receipt of equipment,	X None	
12	materials, drugs, medical	xnone	
	writing, gifts or other		
	services		
13	Other financial or non-	XNone	
	financial interests		
Ple	ase summarize the above co	onflict of interest in the fo	lowing box:
N	lone.		

Date:	Jul. 2 <sup>th</sup> ,	2021
Your N	lame:	Rosane Paixão Schlatter
Manus	script Title:	Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	costing (	ΓDABC) analysis as exemplarily shown for cholecystectomy
Manus	script numl	per (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 <u>current</u> <u>manuscript only</u>.

The author's relationships/activities/interests should be <u>defined broadly</u>. 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.

		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.	XNone	
		Time frame: past	36 months
2	Grants or contracts from any entity (if not indicated in item #1 above).	XNone	
3	Royalties or licenses	X_None	
4	Consulting fees	XNone	

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

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:

Date:	Jul. 2 <sup>th</sup> , 2021
Your N	Name: Jeruza Neyeloff
Manu	script Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity
based	l costing (TDABC) analysis as exemplarily shown for cholecystectomy
Manu	script 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 <u>current</u> <u>manuscript only</u>.

The author's relationships/activities/interests should be <u>defined broadly</u>. 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.

		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.	XNone	
		Time frame: past	36 months
2	Grants or contracts from any entity (if not indicated in item #1 above).	XNone	
3	Royalties or licenses	X_None	
4	Consulting fees	XNone	

5	Payment or honoraria for	X None	
J	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or educational events		
6	Payment for expert	XNone	
	testimony		
7	Cupport for attending	V None	
/	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or pending	XNone	
	Penuliig		
9	Participation on a Data	X None	
,	Safety Monitoring Board or		
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society, committee or advocacy		
	group, paid or unpaid		
11	Stock or stock options	XNone	
12	Descript of a suitane and	V. Nama	
12	Receipt of equipment, materials, drugs, medical	XNone	
	writing, gifts or other		
	services		
13	Other financial or non-	XNone	
	financial interests		
<b>6</b> 1	and the state of t	anditat af tuto continuit.	all audio a have
Ple	ease summarize the above c	onflict of interest in the f	ollowing box:
N	lone.		
L			

Date:	August.	31 <sup>th</sup> , 2021
<b>Your Nam</b>	ne:	Eliziane Ferranti
Manuscri	pt Title:	Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based co	sting (1	TDABC) analysis as exemplarily shown for cholecystectomy
Manuscri	pt numb	er (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.

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

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

	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events Payment for expert testimony  Support for attending meetings and/or travel  Patents planned, issued or pending  Participation on a Data Safety Monitoring Board or Advisory Board	XNoneXNoneXNoneXNoneXNone		
3	educational events Payment for expert testimony  Support for attending meetings and/or travel  Patents planned, issued or pending  Participation on a Data Safety Monitoring Board or Advisory Board	XNone		
9	Support for attending meetings and/or travel  Patents planned, issued or pending  Participation on a Data Safety Monitoring Board or Advisory Board	XNone		
	Patents planned, issued or pending  Participation on a Data Safety Monitoring Board or Advisory Board	XNone		
9	Participation on a Data Safety Monitoring Board or Advisory Board			
9	Safety Monitoring Board or Advisory Board	XNone		
10				
	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	XNone		
11	Stock or stock options	X_None		
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	XNone		
13	Other financial or non- financial interests	XNone		
Ple	ase summarize the above c	onflict of interest in the fo	llowing box:	
	ase place an "X" next to the <ul><li>I certify that I have answ form.</li></ul>	-	dicate your agreement: ave not altered the wording of any of the qu	estions o

Date:	Jul. 2 <sup>th</sup> , 2021
Your N	Name: Luciane Koppitke
Manu	script Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	costing (TDABC) analysis as exemplarily shown for cholecystectomy
Manu	script 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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The author's relationships/activities/interests should be <u>defined broadly</u>. 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.

		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.	XNone  Time frame: past	36 months
2	Grants or contracts from	X None	30 IIIOIILIIS
	any entity (if not indicated in item #1 above).		
3	Royalties or licenses	XNone	
4	Consulting fees	X None	

5	Payment or honoraria for	X None	
3	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or		
	educational events		
6	Payment for expert testimony	XNone	
	testimony		
7	Support for attending	X None	
	meetings and/or travel		
8	Patents planned, issued or	XNone	
	pending		
•			
9	Participation on a Data Safety Monitoring Board or	XNone	
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society,		
	committee or advocacy		
	group, paid or unpaid		
11	Stock or stock options	XNone	
12	Receipt of equipment,	X None	
12	materials, drugs, medical	xnone	
	writing, gifts or other		
	services		
13	Other financial or non-	XNone	
	financial interests		
Ple	ase summarize the above co	onflict of interest in the fo	lowing box:
N	lone.		

Date	e: <u>Jul. 2<sup>th</sup>, 2021</u>			
	<mark>r Name:</mark> Altacílio A. Nu			=
	• •	~ <b>.</b> .	es for surgical care via multicenter	time-driven activity-
	ed costing (TDABC) anal		own for cholecystectomy	
Mar	nuscript number (if known):			_
relat part to tr	ted to the content of your nies whose interests may be	nanuscript. "Related" mea affected by the content o ecessarily indicate a bias.	relationships/activities/interests listed ans any relation with for-profit or not-for if the manuscript. Disclosure represents If you are in doubt about whether to list so.	or-profit third a commitment
	following questions apply touscript only.	o the author's relationshi	ps/activities/interests as they relate to	the <u>current</u>
to the	ne epidemiology of hypertentication, even if that medica	nsion, you should declare ition is not mentioned in t port for the work reporte	defined broadly. For example, if your mall relationships with manufacturers of the manuscript.  d in this manuscript without time limit.	antihypertensive
		Name all entities with whom you have this relationship or indicate	Specifications/Comments (e.g., if payments were made to you or t institution)	o your
		none (add rows as		
		needed) Time frame: Since the initi	al planning of the work	
		Time trame. Since the lint	ar prairing or 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.	XNone		
		Time frame: pas	st 36 months	
2	Grants or contracts from any entity (if not indicated in item #1 above).	XNone		
3	Royalties or licenses	X None		

Consulting fees

4

X - None

5	Payment or honoraria for	XNone	
	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or		
	educational events		
6	Payment for expert	XNone	
	testimony		
_			
7	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or	XNone	
	pending		
9	Participation on a Data	XNone	
	Safety Monitoring Board or		
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society,		
	committee or advocacy group, paid or unpaid		
11	Stock or stock options	XNone	
12	Receipt of equipment,	XNone	
	materials, drugs, medical		
	writing, gifts or other services		
13	Other financial or non-	XNone	
	financial interests		

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:

Date	e: <u>Jul. 2<sup>th</sup>, 2021</u>		_	
You	r Name: José Sebastião dos	Santos		
base	nuscript Title: Identifying or ed costing (TDABC) and nuscript number (if known):	lysis as exemplarily sho	es for surgical care via multicenter time-driven own for cholecystectomy	activity-
relat part to tr	ted to the content of your n ies whose interests may be	nanuscript. "Related" mea affected by the content o ecessarily indicate a bias.	relationships/activities/interests listed below that a ans any relation with for-profit or not-for-profit third f the manuscript. Disclosure represents a commitme If you are in doubt about whether to list a so.	
	following questions apply touscript only.	o the author's relationshi	ps/activities/interests as they relate to the current	
to the med	ne epidemiology of hyperter lication, even if that medica	nsion, you should declare tion is not mentioned in to the port for the work reported	defined broadly. For example, if your manuscript per all relationships with manufacturers of antihyperten the manuscript. d in this manuscript without time limit. For all other	sive
		Name all autition with	Superifications/Comments	$\neg$
		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 initia	al 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.	XNone		
		Time frame: pas	t 26 months	
2	Grants or contracts from	X None	t so months	
_	Grants of Contracts Holli	^NONE		

any entity (if not indicated

\_X\_\_None

in item #1 above).

Royalties or licenses

4	Consulting fees	X None	
5	Payment or honoraria for	XNone	
	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or		
	educational events	V N	
6	Payment for expert	XNone	
	testimony		
-	6 16 11 1:	V N	
7	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or	XNone	
	pending		
9	Participation on a Data	XNone	
	Safety Monitoring Board or		
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society,		
	committee or advocacy group, paid or unpaid		
11	Stock or stock options	X None	
	Stock of Stock options		
12	Receipt of equipment,	XNone	
	materials, drugs, medical		
	writing, gifts or other services		
13	Other financial or non-	XNone	
	financial interests	-	

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.

94-4

Date: _	Jul. 2th	2021
Your N	ame:	Andrea Queiroz Ungari
Manus	cript Title:	Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	costing (	ΓDABC) analysis as exemplarily shown for cholecystectomy
Manus	cript num	per (if known): JHMHP-21-34

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		Name all entities with whom you have this relationship or indicate none (add rows as needed) Time frame: Since the initial	Specifications/Comments (e.g., if payments were made to you or to your institution)  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.	XNone	
		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	XNone	

5	Payment or honoraria for	X None			
	lectures, presentations,	XNOTIC			
	speakers bureaus,				
	manuscript writing or				
	educational events				
6	Payment for expert	XNone			
	testimony				
7	Support for attending meetings and/or travel	XNone			
8	Patents planned, issued or	XNone			
	pending				
9	Participation on a Data	XNone			
	Safety Monitoring Board or				
	Advisory Board				
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	XNone			
11	Stock or stock options	XNone			
12	Receipt of equipment,	XNone			
	materials, drugs, medical writing, gifts or other				
	services				
13	Other financial or non-	XNone			
	financial interests				
Plea	Please summarize the above conflict of interest in the following box:				
3.7					
NO	one.				

Date:_	Jul. 2th,	2021
Your N	ame:	José Albuquerque de Figueiredo Neto
Manus	cript Title:	José Albuquerque de Figueiredo Neto  Identifying cost-saving opportunities for surgical care via multicenter time-driven activity.
based	costing (	TDABC) analysis as exemplarily shown for cholecystectomy
Manus	cript numl	ber (if known):

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The following questions apply to the author's relationships/activities/interests they relate to the <u>current</u> manuscript only.

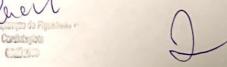
The author's relationships/activities/interests should be <u>defined broadly</u>. For example, if your manuscript pertains to the epidemiology of hypertension, you should declare all relationships with manufacturers of antihypertensive medication, even if that medication is not mentioned in the manuscript.

		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 initi	al 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.	XNone	
250		Time frame: pas	t 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	AMCA	



100		
Payment or honoraria for lectures, presentations,	XNone	
manuscript writing or educational events		
Payment for expert testimony	XNone	
Support for attending meetings and/or travel	_X_None	to the least the second
Patents planned, issued or pending	XNone	
Participation on a Data Safety Monitoring Board or Advisory Board	_X_None	
Leadership or fiduciary role in other board, society,	XNone	
committee or advocacy group, paid or unpaid		
Stock or stock options	XNone	
Receipt of equipment, materials, drugs, medical	XNone	
writing, gifts or other services		
Other financial or non- financial interests	XNone	
	lectures, presentations, speakers bureaus, manuscript writing or educational events Payment for expert testimony  Support for attending meetings and/or travel  Patents planned, issued or pending  Participation on a Data Safety Monitoring Board or Advisory Board  Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid  Stock or stock options  Receipt of equipment, materials, drugs, medical writing, gifts or other services  Other financial or non-	lectures, presentations, speakers bureaus, manuscript writing or educational events  Payment for expert

The author receives consulting fees from AMCA.	



Date:	Jul. 2 <sup>th</sup> , 2021
Your N	Name: José Luiz Nogueira
Manu	script Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	costing (TDABC) analysis as exemplarily shown for cholecystectomy
Manu	script 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: 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.	XNone  Time frame: past	36 months
2	Grants or contracts from	X None	30 IIIOIILIIS
	any entity (if not indicated in item #1 above).		
3	Royalties or licenses	XNone	
4	Consulting fees	X None	

5	Payment or honoraria for	X None			
	lectures, presentations,	XNone			
	speakers bureaus,				
	manuscript writing or				
6	educational events Payment for expert	X None			
	testimony				
7	Support for attending meetings and/or travel	XNone			
8	Patents planned, issued or	XNone			
	pending				
9	Participation on a Data	X None			
,	Safety Monitoring Board or	XNone			
	Advisory Board				
10	Leadership or fiduciary role in other board, society, committee or advocacy	XNone			
	group, paid or unpaid				
11	Stock or stock options	XNone			
12	Receipt of equipment, materials, drugs, medical	XNone			
	writing, gifts or other				
	services				
13	Other financial or non-	XNone			
	financial interests				
Ple	Please summarize the above conflict of interest in the following box:				
N	one.				

Date: _	Jul. 2 <sup>th</sup> , 2021
<mark>Your N</mark>	ame: Renata M. de Assis
Manus	cript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activity-
based	costing (TDABC) analysis as exemplarily shown for cholecystectomy
Manus	cript 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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		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.	XNone  Time frame: past	36 months
2	Grants or contracts from	X None	30 months
	any entity (if not indicated in item #1 above).		
3	Royalties or licenses	XNone	
4	Consulting fees	XNone	

5	Payment or honoraria for	X None		
,	lectures, presentations,			
	speakers bureaus,			
	manuscript writing or			
	educational events			
6	Payment for expert	XNone		
	testimony			
7	Support for attending	XNone		
,	meetings and/or travel			
	_			
8	Patents planned, issued or	XNone		
	pending			
9	Participation on a Data	XNone		
	Safety Monitoring Board or Advisory Board			
10	Leadership or fiduciary role	X None		
10	in other board, society,			
	committee or advocacy			
	group, paid or unpaid			
11	Stock or stock options	X None		
	·			
12	Receipt of equipment,	XNone		
	materials, drugs, medical			
	writing, gifts or other services			
12	Other financial or non-	V None		
13	financial interests	XNone		
	manetal interests			
Ple	ase summarize the above co	onflict of interest in the fo	llowing box:	
N	None.			
ן "	~·			

Date: _	Jul. 2 <sup>th</sup> , 2021	
Your N	me: LEILA BELTRAMI MOREIRA	
Manus	ript Title: Identifying cost-saving opportunities for surgical care via multicenter time-driven activit	y-
based	costing (TDABC) analysis as exemplarily shown for cholecystectomy	•
Manus	ript number (if known):	

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	any entity (if not indicated in item #1 above).		
3	Royalties or licenses	XNone	
4	Consulting fees	XNone	

5	Payment or honoraria for	X None	
J	lectures, presentations,		
	speakers bureaus,		
	manuscript writing or educational events		
6	Payment for expert	X None	
Ū	testimony	XNone	
7	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or	XNone	
	pending		
9	Participation on a Data	X None	
,	Safety Monitoring Board or	XNone	
	Advisory Board		
10	Leadership or fiduciary role	XNone	
	in other board, society, committee or advocacy		
	group, paid or unpaid		
11	Stock or stock options	XNone	
12	Receipt of equipment, materials, drugs, medical	XNone	
	writing, gifts or other		
	services		
13	Other financial or non-	XNone	
	financial interests		
Ple	ease summarize the above c	onflict of interest in the fo	llowing box:
N	one.		

Date: <u>Jul. 2<sup>th</sup>, 2021</u>	
Your Name: Carisi Anne POlanczyk	
Manuscript Title: Identifying cost-saving opportunities for surg	gical care via multicenter time-driven activity-
based costing (TDABC) analysis as exemplarily shown for ch	olecystectomy
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).	XRoche XHCOR XHMV	
3	Royalties or licenses	XNone	
4	Consulting fees	XNone	

5	Payment or honoraria for lectures, presentations, speakers bureaus, manuscript writing or educational events	X_BMS	
6	Payment for expert testimony	XNone	
7	Support for attending meetings and/or travel	XNone	
8	Patents planned, issued or pending	XNone	
9	Participation on a Data Safety Monitoring Board or Advisory Board	XNone	
10	Leadership or fiduciary role in other board, society, committee or advocacy group, paid or unpaid	XNone	
11	Stock or stock options	XNone	
12	Receipt of equipment, materials, drugs, medical writing, gifts or other services	X_None	
13	Other financial or non- financial interests	XNone	

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

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