## Perioperative nursing: costs, waste, and sustainability maintenance in healthcare organizations

Enfermagem perioperatória: custos, desperdício e manutenção da sustentabilidade das organizações de saúde

Enfermería perioperatoria: costos, desperdicio y mantenimiento de la sostenibilidad en las organizaciones de salud

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ospital organizations are recognized as highly complex institutions due to their integral role within the healthcare system, their unique organizational structure, their contribution to the training of healthcare professionals, and their adoption of new technologies. These characteristics are particularly evident in Surgicenters (SC), Anesthesia Recovery (AR) rooms, and Sterile Processing Departments (SPD).

Perioperative nurses daily confront the challenge of balancing the significant financial investment organizations make in new technologies with the necessity of maintaining strict cost control in direct patient care across these three demanding areas.

Therefore, it is reasonable to assert that effective cost management can enhance the efficient use of available resources and support evidence-based decision-making when choosing between treatment alternatives or evaluating expected outcomes.

Despite this, healthcare institutions in Brazil, particularly public ones, require managerial modernization, including the implementation of cost systems that can guide managers in effectively controlling activities and making informed decisions.

Given the scarcity of resources, the increasing demand for health services of varying complexity, and the growing challenges in financing from both public and private payers, health professionals must acquire specific knowledge on the topic of "health costs." Nurses can contribute to cost management by conducting studies that provide insights for rationalizing resource allocation, balancing costs and finances, and improving outcomes. These efforts can guide the redefinition of priorities and the monitoring of productivity.

In this way, nurses will develop both the theoretical and practical foundation necessary to control costs, engage in informed discussions with the healthcare team, and secure resources for safe surgical patient care. They will also be equipped to identify opportunities to evaluate measures that enhance work process efficiency, rationalize resources, and monitor the productivity of their area2.

Costs can be understood as the monetary measures of the sacrifices that organizations must make to achieve their goals. Cost accounting was initially developed by accountants to address issues related to inventory measurement and the determination of company financial results<sup>3</sup>.

However, for cost information to be useful in the perioperative management process, controls must be efficient and highly reliable — providing the necessary data for managers to make well-informed decisions. Additionally, understanding and analyzing costs enable actions that can reduce potential waste and improve outcomes for both the organization and the planet.

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From this perspective, "the best cost manager is someone who possesses in-depth knowledge of operations, not just concepts related to cost accounting." In light of this, identifying waste and sharing the associated costs with the team fosters engagement, encouraging reflection on how these resources could be better utilized, such as in improvements to the work environment.

Waste is endemic in healthcare, affecting not only financial resources but also more valuable assets — time, workforce satisfaction, and natural resources. Every day, wasteful processes lead to the unnecessary depletion of these critical resources<sup>4</sup>.

It is important to emphasize that the "waste reduction" approach is fundamentally different from arbitrary cost

cutting. To engage effectively in this endeavor, it is crucial to clarify the negative impacts of waste on employees, patients, and families, while also highlighting the potential benefits of investing in waste reduction for the successful implementation of innovative models to improve health and care — demonstrating that waste can be avoided while ensuring that care is provided correctly, in the appropriate setting, and at the right time<sup>5</sup>.

Finally, nurses must possess knowledge of hospital costs and have a detailed understanding of the activities that constitute their work processes. The goal is to enhance activities that add value to the final product while eliminating unnecessary ones, all without compromising the quality of the results.

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