Author's response to reviews

Title: Filmless versus film-based systems in the radiographic examination costs: an activity-based costing method

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Dear Chief Editor

Thank you for helpful reviewer’s advices. The responses to reviewers concerns are as follows. We would appreciate our response if you would consider this research.

Reviewer: Mr. Robert Rowell
1. Page 9, the paragraph beginning "The present study had limitations." The next sentence does not make sense. "Firstly, these results did not general cost of radiographic examination but the cost..."

We deleted above sentence and rewrote limitations. “Firstly, it must be allocated of clinic cost to the each department to calculate an accurate examination cost. However, we were interested in changing costs or cost structures by introduction of the system. Therefore, in this study, clinic’s common expenses were not considered.”

2. Page 9, the last line of the conclusions doesn't make sense. "In our study, it would be acceptable providing that..."

We deleted above sentence and rewrote as follows. “Our results would be acceptable to provide that the filmless system effectively could embrace the cost of more valuable activity.”

Reviewer: Mr. Hisateru Ohba
3. We should not simply judge if filmless system would be better

We are not going to simply judge if filmless system would be better. We think it is important to clarify cost-effectiveness in healthcare institution, too. Therefore, it is necessary that calculated and evaluated the changing cost and cost structure by introducing the system/equipment.
Reviewer: Mr. Takumi Tanikawa

4. There is a doubt about whether the result of this study is generally accepted in Japan.

   We think it is important that medical staffs evaluate the changing the cost structures in their institutions. The result of this study will be accepted as a case-study evaluated implementation of the filmless system by ABC.

5. The question of this study is not clear in the background. Author should clarify the main interest whether the nation-wide cost structure or the case-study in a particular clinic.

   Present study cannot mention the nation-wide cost structure directory. In this study, we just try to evaluate the cost structure of filmless system as a case-study. Nevertheless our ABC study will affect the nation-wide cost structure at radiology department because the filmless system is widely and rapidly spreading in Japan.

6. No information is described about the implementation cost and maintainance cost for PACS and other information systems.

   Information system cost were included PACS and other information system cost.

7. Author should explain the workflow of radiographic examination.

   We added the workflow to the result section.

Associate Editor

8. Copyediting the paper to improve the style of written English

   We copyedited this paper by ourselves. Also, we used a professional copyediting service; Enago (http://www.enago.com/) at August 2, 2010. If you still recommend copyediting the paper, we will use the copyediting
service companies recommended.

9. Acknowledgements and the source(s) of funding

Nobody contributed to this study excluding the authors. Also, there is no the source of funding.

Sincerely yours.
Hiroshi Muto

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