Reviewer's report

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

**Version:** 2  **Date:** 16 April 2011

**Reviewer:** Hisateru Ohba

**Reviewer's report:**

This article was to identify the cost structure of X-ray examination comparing a filmless system and a film-based system using the ABC method for a certain orthopedic clinic in Japan. I am interested in this study from the viewpoint of hospital management in Japan. However, I think that I should not simply judge it from the condition that the scale of the healthcare institution and a kind of the diagnosis/treatment department and x-ray examination are limited if filmless system would be better. In other words, it is very difficult to become generalization only in a current condition. In addition, I think that BMC HSR is demanded to analysis and evaluate the healthcare quality and effectiveness (operational improvement and organization reform, etc) using ABM (activity-based management) method based on an analysis/evaluation of the cost. Therefore, I judged that a rejection would be proper because scientific evidence was weak in this study.

**Level of interest:** An article of limited interest

**Quality of written English:** Needs some language corrections before being published

**Statistical review:** No, the manuscript does not need to be seen by a statistician.

**Declaration of competing interests:**

I declare that I have no competing interests.