Reviewer's report

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

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Reviewer: Takumi Tanikawa

Reviewer's report:

This article is an important research to evaluate the improvement of cost management from the film-based system to the filmless system in a radiology department. This study could be the evidence that the filmless system contribute to the efficient radiographic examination.

At the other hand, the survey was conducted in only one clinic. There is a doubt about whether the result of this study is generally accepted in Japan.

Major Compulsory Revisions:

1) 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.

2) Filmless system is constructed by PACS and other information systems. No information is described about the implementation cost and maintainance cost for PACS and other information systems. It is necessary to clarify how to extract the resources and activities in the methods.

Minor Essential Revision:

3) Table 2 and 3 need to be properly unit of quantity.
In table 5 and 6, the backslash should be changed to "yen".

Discretionary Revision:

4) Author should explain the workflow of radiographic examination.

5) The advantage and disadvantage of ABC might be as well to move from the background to the discussion.

Level of interest: An article of importance in its field

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.