Reviewer's report

Title: Empirical analysis shows reduced cost data collection may be an efficient method in economic clinical trials

Version: 2 Date: 18 July 2012

Reviewer: Zia Sadique

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Major

- The main objective of this paper has been to assess the validity of incomplete cost data collection concerning precision and accuracy of cost estimate, but the applied statistical methods only looked at mean or bias. The precision of cost estimate needs to be examined.
- The results show that some cost categories are less biased when incomplete data collection is used, but the result of this study is relevant to the specific context of patients with acute myocardial infarction. It should be recognised that generalisability of this study results is limited unless validated externally or compared in some other context.
- The mean estimate can be sensitive to sample size, which needs to addressed and recognised.
- The costs are reported in 2008 prices. In the KORINNA trial patients were enrolled between 2008 and 2010, and so the costs would be better represented in more recent price level.

Minor

- In the study design section, make it clear what was the comparator in cost effectiveness analysis of the KORINNA trial.
- The paper is about methods comparing complete versus a number of incomplete data collection scenarios. And this is tested using data from a randomised controlled trial. It would be clear for the reader to follow if this is mentioned in the background.

Level of interest: An article of importance in its field

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

Statistical review: Yes, and I have assessed the statistics in my report.

Declaration of competing interests:
No competing interest.