To the Editor and Editorial Board,

Enclosed you will find the revised paper entitled "The implementation of quality management systems in hospitals: a comparison between three countries".

We think that the comments of the reviewers have improved the article. Below, we will describe in more detail what we have done with the comments of the reviewers.

Reviewer Lorenzo:
1. We have reorganised the discussion as the reviewer has suggested.
2. The reviewer suggested that we should point out the response rate. We already did that in the paper on page 7: first section of the result paragraph.
3. We have given the article to an English native speaker.
4. We have changed some of the references according to Vancouver style.

Reviewer Wollersheim:
1. The reviewer has questions about the overlap and differences with an earlier published article. It is right that The Netherlands has been compared with Finland before, but the perspective and the content is different. Furthermore, data of Hungary are new. There has been no comparison between these three countries before. The governmental policy of the three countries differ and therefore it is, in our view, interesting to compare the effect on the implementation of quality management.
2. We have not compared the countries in a statistical manner because we think that an empirical difference of a certain amount has more value for policy makers.
3. The reviewer is right that 101 hospitals of The Netherlands have participated, but, 149 hospitals have received a questionnaire. The response rate was 68%.
4. We have changed the description of the objectives in the abstracts.
5. Despite of what the reviewer says, we do not state that financial stimulation is more effective. We have only assumed that. The results confirm that assumption only partly. We have made this more clear in the discussion. The other point is, that specific obligations stimulate more. The percentages of the activities that are obliged are clearly higher than the percentages of most of the other activities. We agree with the reviewer that the lack of patient participation is a conclusion too.
6. The questionnaire was sent to the managing director, but most of the time the questionnaire has been filled in by the managing director and the quality manager together.
7. We have described the non response analysis in more detail.
8. We agree with the reviewer that quality activities without results can be a waste of time and resources, but, before we can measure results we wanted to know to what extent QI-activities has been implemented. Implementation is the first step and therefore a result on the journey to get better patient outcomes. The next step is to know more about the perceived effects and finally to measure the effect on patient outcomes. In The Netherlands for example we have just started with the measurement of some process and outcome indicators.
9. With regard to the minor revisions:
a. We do not state that one should rely on intrinsic motivation. In contrary, we state that more external pressures is needed.
b. The reference were placed at the back of the sentence.
c. The reference has been completed.
d. Table 2 and 3 give different information.

e. Figure 1 and 2 are essential to describe the content of the developmental stages that have been used to compare the countries (figure 2); and to show the activities that can be expected more prevalent within the countries - for hypothesis testing (figure 1).

f. We have now used the guideline instead of practice guideline.

We hope that our manuscript is now suitable for publication.

Sincerely,
also on behalf of the co-authors, Cordula Wagner, PhD