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OPEN PEER REVIEW

In-hospital Economic Burden for COVID-19 Infection Using Step-Down Cost Accounting: A Case from Central Iran

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About this report

This open peer review (OPR) report shows the public comments made on this article during peer review, by the reviewers, the associate editor and the editor-in-chief, for every revision round, together with the authors' replies. Comments appear only with the consent of the people who wrote them. Reviewers who chose to sign their report are named; the others are shown as "Referee". Comments are edited for language only, and confidential remarks to the editors are not included.

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1 Original submission

1 comment · 2 May 2021

Associate Editor

MAJOR REVISION 2 May 2021

Dear author
Before considering the manuscript for further evaluation, please revise it based on the reviewer's comments, which are attached. Also:
1- Revise the title: a case from central Iran or another title you prefer.
2- Revise the discussion and conclusion completely. It seems that these sections are not congruent with your rich results and do not discuss the rich study findings in depth. The discussion and conclusion do not meet the requirements of an article. Consult with a senior editor.

2

Revision 1

AUTHORS' RESPONSE TO REVIEWERS

Authors' reply to reviewers

The next pages contain the authors' point-by-point reply to the comments of this revision round, as submitted with the revised manuscript. It is published as the authors wrote it.

Dear Editor of Shiraz E Medical Journal
Thank you very much
Response to Reviewers' Comments:
Reviewer 1: on

Economic Burden Associated with COVID-19 Infection in Central Iran: Using Step-Down Cost Accounting

Reviewer comment: Reviewers' Comments:

Reviewer 1:
No comment

Associate Editor's Comments:

Associate Editor 1:
Dear author
Before considering the manuscript for further evaluation, please revise it based on the reviewer's comments, which are attached. Also:
1- **Reviewer comment** *Revise the title: a case from central Iran or another title you prefer.*

Response: Economic Burden Associated with COVID-19 Infection Using Step-Down Cost Accounting: A case from central Iran

2- **Reviewer comment:** *Revise the discussion and conclusion totally. it seems that this part is not congruent with your rich results. And has not deeply discussed the rich study findings. Discussion and conclusion do not meet the requirements of an article.*

Response: this valuable comment was done in the body of the manuscript and it was remarked in red color.

3- **Reviewer comment:** *Consult with a senior editor.*

Response: this valuable comment was done in the body of the manuscript and it was remarked in red color.

2 Revision 1

1 comment · 13 Jul 2021

Associate Editor

MINOR REVISION 13 Jul 2021

Dear author
Thank you for revising the manuscript based on the comments. A minor revision is still needed for this manuscript.
1-After consultation with a health economist, the following title seems to be more suitable for this study. However, we suggest you consult with a senior researcher for a more suitable title:
"In-hospital economic burden for COVID-19 Infection using step down cost accounting; A case from central Iran."
2- Please omit the sentences in lines 85 and 86, which are not congruent with the text. (statistical method section, second line: " To calculate the costs, the overhead department was divided into the intermediate costs and finally into final costs. ")
3- In table 2, "The Criteria for allocating inputs" needs further explanation in the footnotes or supplements. It is not clear how you identified the criteria or how you calculated them. (One example: The headquarters of University of Medical Sciences: Portion of each center of the
direct costs????? How was this identified, and how was it used in the calculation? You can provide a supplement for this section.)

3

Revision 2

AUTHORS' RESPONSE TO REVIEWERS

Authors' reply to reviewers

The next pages contain the authors' point-by-point reply to the comments of this revision round, as submitted with the revised manuscript. It is published as the authors wrote it.

Dear Editor of Shiraz E Medical Journal
Thank you very much
Response to Reviewers' Comments:
Reviewer 1: on

Economic Burden Associated with COVID-19 Infection in Central Iran: Using Step-Down Cost Accounting

Reviewer comment: Reviewers' Comments:

Reviewer 1:

1- **Reviewer comment:** *After consultation with a health economist, the following title seems to be more suitable for this study. however, we suggest you consult with a senior researcher for a more suitable title.:*
"In-hospital economic burden for COVID-19 Infection using step down cost accounting; A case from central Iran."

Response: In-hospital economic burden for COVID-19 Infection using step down cost accounting; A case from central Iran

2- **Reviewer comment:** *please omit sentences in line 85 and 86 which is not congruent with the text. (statistical method section, second line" To calculate the costs, the overhead department was divided into the intermediate costs and finally into final costs. ")*

Response: *this valuable comment was done in the body of the manuscript.*

3- **Reviewer comment:** *in table 2, "The Criteria for allocating inputs" needs to further explain. in footnotes or in supplements. it is not clear how did you identify the criteria and how you calculate them? (one example: The headquarters of University of Medical Sciences: Portion of each center of the*
direct costs????? how was identified and how was used in the calculation. you can provide a supplement for this section.)

Response: *this valuable comment was done in the body of the manuscript and it was remarked in red color.*

In table 2, in order to identify the criteria and calculate them, different criteria are adopted to allocate overhead and intermediate costs to the final center. A portion of overhead costs was first allocated to the intermediate and then to the final center, and another portion was directly allocated

to the final center. If the metrics of the performance of overhead and intermediate activities were quantifiable, such as radiology films and number of cooked foods, the metrics of overhead sector were directly calculated from HIS (Hospital Information System) and the university's performance accounting software, and the Rial-based performance was allocated to the final center. Moreover, issues related to management, chairmanship etc. were determined by interviews, work assessment, and the analysis of conducted performances regarding COVID-19 management, treatment, and prevention. Afterwards, their costs were calculated out of the overall direct costs and were directly allocated to the final center or, if related to the intermediate center, were first allocated to the intermediate center and then to the final center.

3-

3 Revision 2

1 comment · 11 Sep 2021

Associate Editor

ACCEPT 11 Sep 2021

Thank you for revising the manuscript.