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**Datasheet for the decision  
of 28 September 2012**

**Case Number:** T 0477/08 - 3.5.01

**Application Number:** 05744947.2

**Publication Number:** 1636750

**IPC:** G06Q 10/00

**Language of the proceedings:** EN

**Title of invention:**

Database for accounting purposes

**Applicant:**

SAP AG

**Headword:**

Corporate group database/SAP

**Relevant legal provisions:**

EPC Art. 52(1)  
RPBA Art. 12(4), 13(1)

**Relevant legal provisions (EPC 1973):**

EPC Art. 56

**Keyword:**

"Inventive step - no"  
"Admission of new diverging requests filed in appeal proceedings - no"

**Decisions cited:**

T 0154/04

**Catchword:**

-



Case Number: T 0477/08 - 3.5.01

**D E C I S I O N**  
of the Technical Board of Appeal 3.5.01  
of 28 September 2012

**Appellant:** SAP AG  
(Applicant) Dietmar-Hopp-Allee 16  
69190 Walldorf (DE)

**Representative:** Haydn, Christian  
Müller-Boré & Partner  
Grafinger Straße 2  
81671 München (DE)

**Decision under appeal:** Decision of the Examining Division of the  
European Patent Office posted 16 August 2007  
refusing European patent application  
No. 05744947.2 pursuant to Article 97(1) EPC  
1973.

**Composition of the Board:**

**Chairman:** S. Wibergh  
**Members:** R. R. K. Zimmermann  
G. Weiss

## Summary of Facts and Submissions

I. Euro-PCT application 05 744 947.2 published as international application WO 2005/116885 claims priority from two European patent applications filed in 2004. The international application included claims 1 to 17, independent claim 1 reading as follows:

"1. A computer-implemented method for the creation of a database for accounting purposes, which can be used to prepare financial statements of an enterprise, comprising the following steps:

- saving of document data records from posting documents to a document database, wherein the document data records comprise a document header and a data part, wherein the data part comprises entries for at least two items each of which comprises a posting amount and an account assigned thereto;

- calculation of totals from one or more posting amounts of the document data records saved, for the accounts assigned thereto;

- saving of said totals to totals entries of a totals table;

characterized in that

- prior to calculating the totals for the totals entries of the totals table, at least one item of the document data record is assigned proportionately to two or more organizational units of the enterprise,

- wherein, from the at least one item, partial items are generated according to computer-implemented rules; in the partial items, the posting amount of the item is subdivided in proportionate partial amounts and each partial item, along with its partial amount, is assigned to one of the organizational units;

- at least one total is saved to each of the totals entries for each organizational unit to which one or more partial items are assigned;
- the totals for the organizational units are only calculated with posting amounts originating from items or partial items that are assigned to the particular organizational unit concerned."

II. In the European phase, the examining division raised, among others, an objection of lack of inventive step. In letters dated 25 October 2006 and 20 June 2007, the applicant filed alternative claims in eight auxiliary requests, while still pursuing the claims originally filed as main request. In oral proceedings held on 27 July 2007, the examining division refused the application. According to the decision posted in writing on 16 August 2007, the examining division refused the claimed invention, in all requests, as an obvious computer implementation of a financial accounting scheme on a common database system.

III. The appellant (applicant) lodged an appeal on 12 October 2007. By letter dated and received on 13 December 2007, the appellant filed a statement setting out the grounds of appeal including new auxiliary requests 9 to 17 and requested the grant of a patent on the basis of the application documents as filed (main request) or alternatively on the basis of auxiliary requests 1 to 17.

The main request and auxiliary requests 1 to 8 are, except for the numbering, identical to the requests considered by the examining division. The auxiliary requests 1 to 8 relate to diverse combinations of

claims 1, 2, and 5 to 9 of the main request. Auxiliary request 14, finally, sums up the subject matter of claim 1 of the main request and all its dependent claims in a single embodiment; claim 1 of this request results from the wording of original claim 1 (see above) by insertion of the following definitions at the end of the claim:

"- wherein for at least one of the accounts and its related offset account for at least one of the organizational units, it is checked, whether the total of the posting amounts of the items and partial items assigned to the account for the organizational unit is equal to the total of the posting amounts of the items and partial items assigned to the related offset account for said organizational unit, and if this is not the case, a corrective accounting data record comprising an item used to balance a difference between the two totals by means of an offset posting entry is generated, with the result that the account and the offset account are balanced;

- wherein a document date and/or a posting date is/are entered in the document header of the document data records;

- wherein a split time at which the partial items were generated is entered in the document header of the document data records;

- wherein information on which partial items were generated for which document data records is saved in a split information table;

- wherein the partial amounts of the partial items or their relations are saved in the split information table, with specification of the organizational units assigned thereto;

- wherein the split information table refers to rules which were used to generate the partial items;
- wherein it is checked whether the document number of a second document data record is additionally saved in a first document data record and, if so, the data part of the first document data record is enriched by the generation of partial items by means of the split information table, wherein, in said partial items, the posting amount of the first document data record is allocated to the same organizational units to which the corresponding partial amounts are assigned in the second document data records, this allocation taking place in partial amounts which correspond to the proportion of the partial amounts of the second document data record or the rules used;
- wherein in the input mask, the input fields of the document header are arranged above the input fields of the data part;
- wherein the general ledger or general ledgers to which the related single item entry is relevant can be entered in a further input field of the document header;
- wherein a document data record the further input field of which does not contain any entry will be considered for all general ledgers; and
- wherein a company code is entered in the document header of the document data records."

New auxiliary requests 9 to 13 and 15 to 17 combine different claims of the main request with new features, cited below as the line item table, additional save, and key field features, all borrowed from the description.

The line item table feature inserted into claim 1 of auxiliary requests 9, 11 to 13, 15, and 17 reads as follows:

" a line item table is provided, wherein the line items represent posting accounts and posting amounts".

The additional save feature inserted into claim 1 of auxiliary requests 10 to 13, 15, and 17 reads as follows:

"wherein a part of the information already contained in the document header is additionally saved once more to the data part for facilitating a database search and wherein that redundant information comprises a company code and the currency used for the entry".

The key field feature inserted into claim 1 of auxiliary requests 16 and 17 reads as follows:

"wherein each key field of the database contains seven numbers each of which is compiled to a specific combination of types of logical key fields by means of seven key fields assigned to said numbers."

- IV. By letter dated 29 February 2012, in response to a communication of the Board expressing a negative view on admissibility of the auxiliary requests 9 to 17 and on the prospect of success of the appeal in general, the appellant filed new first and second auxiliary requests, however conditionally maintaining the previous requests.

In respect of claim 1, the new first auxiliary request and auxiliary request 5 as filed with the grounds of appeal are essentially identical, with the proviso that

the "rules ... used to generate the partial items" (see claim wording) are now defined as "computer-implemented rules".

The new second auxiliary request combines claims 1 and 5 to 8 of the main request with a slightly amended key field feature (see above), which reads according to claim 1 of the new second auxiliary request as follows:

"wherein a key is assigned to each totals entry, and wherein each key contains seven numbers each of which is compiled to a specific combination of types of logical key fields by means of seven key fields assigned to said numbers."

V. By a communication of 29 March 2012, the appellant was summoned to oral proceedings. The Board summarised the matter to be discussed as follows:

"The matter to be discussed will include the admission of the new auxiliary requests (cf. Article 12(4) and 13 RPBA), admissibility of the amendments under Article 84 EPC 1973 and Article 123(2) EPC (auxiliary requests 9-13, 15-17 of 13 December 2007, and auxiliary request 2 of 29 February 2012, respectively), and the objections excluded subject matter under Article 52 (2) c) EPC (main request, claim 13), and lack of inventive step in claims 1 of all requests (see also the communication of the Board dated 22 November 2011)."

VI. In the oral proceedings held before the Board on 28 September 2012, the appellant requested that the decision under appeal be set aside and that a patent be granted on the basis of claims 1 to 17 as originally



filed (main request) or on the basis of claims filed as first and second auxiliary requests with letter dated 29 February 2012 or on the basis of claims filed as auxiliary requests 1 to 4, 6 to 15, or 17 with the statement setting out the grounds for appeal with letter dated 13 December 2007.

VII. According to the appellant, the requests should be allowed. The objection of lack of inventive step raised against claim 1 of the main request and auxiliary requests 1 to 8 was not justified. The closest prior art was a database system for an enterprise having a plurality of units. Such a system included a plurality of local databases for accounting purposes at each unit and a computer-implemented method for creating such databases. The objective technical problem of the invention was to provide an improved database system for the accounting purposes of the enterprise where the accounts for the organisational units could be made up and balanced with less user effort. The appropriate skilled person to solve this problem was not an accountant or bookkeeper, but a database expert having deep knowledge of computer techniques and in particular database management systems. For improving the system using a plurality of local databases, the skilled person would simply try, in an unimaginative manner, to implement an automated data exchange between the local databases. However, there was no motivation in the prior art to implement the solution of the present invention, namely to give up the concept of using a plurality of local databases at each enterprise unit and to replace such local databases by a single central database so implemented that it allows to prepare the financial statements for the entire enterprise. Further

improvements resulted from the inventive splitting of items into partial items, the proportionate allocation of posting amounts and the storage of the split information in a split information table for the reuse of the information further to reduce user interactions and efforts for making up and balancing the accounts of the organisational units involved. The central database and the storing of splitting information in a splitting information table for later use for example for a business transaction of a vendor invoice resulted in advancements over the prior art which had their basis not in abstract business methods, but in the technical fields of data storage and data processing, clearly providing a technical and inventive contribution over the prior art.

In support of those auxiliary requests on which the Board raised the issue of admissibility, the appellant cited case law to demonstrate the practice of boards to admit claims which overcome the objections of the department of first instance or remove the factual or legal basis for the rejection. With reference to the criteria of Article 13(1) RPBA, the appellant argued that the new auxiliary requests drastically reduced the diversity of the claimed subject matter by reducing the number of auxiliary requests to two, overcome the objections raised by the examining division, and were in conformity with the requirement of procedural economy since they were filed timely giving the Board sufficient time to consider the requests.

## Reasons for the Decision

1. The appeal, although admissible, is not allowable since none of the requests before the Board is successful. The main request, the new first auxiliary request, and the requests filed with the grounds of appeal as auxiliary requests 1 to 4, 6 to 8 and 14 do not comply with the requirement of inventive step (cf point 2 below). The remaining requests, i.e. the new second auxiliary request and the requests filed with the grounds of appeal as auxiliary requests 9 to 13, 15 and 17, are not admitted to the proceedings (cf point 3 below).
  
2. In respect of inventive step it is sufficient to consider claim 1 of the request filed with the grounds of appeal as auxiliary request 14 since it contains every feature of claim 1 of all the other admissible requests with the proviso that the "rules" in the computer-implemented method of claim 1 should be construed as computer-implemented rules.
  - 2.1 According to the practice of the boards of appeal as laid out for example in decision T 154/04 - "Estimating sales activity/DUNS LICENSING ASSOCIATES", OJ EPO 2008, 46, novelty and inventive step can be based only on technical features, which thus have to be clearly defined in the claims. Non-technical features, to the extent that they do not interact with the technical features of the invention for solving a technical problem, do not provide a technical contribution to the prior art and are thus to be ignored in assessing inventive step.

Hence, for examining patentability of an invention, the claims must be construed to determine the technical features of the invention.

2.2 Claim 1 seeks protection for a method for the creation of a database used for preparing the various financial statements of an enterprise occasioned by legal and accounting practices (see the introductory part of the description at page 1 ff. of the published application). The implementation as an automated process on a computer system does not change the business character of the method. Specific method steps may only count as a technical contribution if there is a direct causal link to the technical solution of a technical problem. Such a link is missing, except for the trivial one of computer-implementing a new business method.

Even if the automated accounting process is effective in saving computer resources, reducing data volumes, hence storage requirements and computer workload, and avoiding redundant bookkeeping and accounting efforts by centralising the record keeping in one or few databases, such advantages per se do not confer technical character. Schemes, rules and methods of doing business are typically directed to saving money, energy, human and natural resources by a better organisation of the work and business activities. Recording financial transactions, listing them in a ledger and preparing financial statements for reporting purposes are methods belonging to the field of business even if they are organised in a particularly efficient manner adapted to be implemented on a computer system.

Subdividing or splitting a posting amount of a transaction in proportionate partial amounts and assigning them to the organisational units of the enterprise, keeping the information about such data operations in a table and reusing the information for recording and completing financial items in a ledger and for preparing reporting statements may contribute significantly to the solution of an accounting problem in particular in a complex organisation. However, such activities, even if automated, do not play any role in the technical solution of a technical problem.

- 2.3 Using in the computer implementation of the method an electronic database for saving documents and data records, computer-implemented rules to control the data process flow, input masks suitably designed for entering transaction data and again an electronic database for storing auxiliary information for later reuse are implementation details which the skilled person would easily deduce from the non-technical business part of the method.

In absence of any technical contribution beyond the straightforward computer-implementation, the Board concludes that the method of claim 1 does not meet the requirement of inventive step as set out in Articles 52(1) EPC and 56 EPC 1973.

3. Auxiliary requests 9 to 13, 15 and 17 filed with the statement setting out the grounds of appeal, as well as the new second auxiliary request filed with letter dated 29 February 2012, have not been admitted by the Board, exercising its discretion under Articles 12(4) and 13(1) RPBA.

The alternative claims to which these requests refer include different combinations of new features taken from the description (see above), which have not been examined by the examining division. Moreover, rather than fostering a converging case, the matter before the Board is now diverging and raises new questions concerning allowability of the alternative claims. This is effectively requiring the Board to examine a new set of more or less unrelated inventions.

The appeal proceedings, however, are not a continuation of the examination proceedings of first instance. They are an independent judicial procedure to review decisions taken by the department of the first instance, i.e. in the present case to review the refusal decision taken by the examining division. It would not be in compliance with the character of the appeal proceedings and the spirit of Articles 12(4) and 13(1) RPBA that enshrine the principle of procedural economy if the Board were to admit a series of auxiliary requests in the appeal proceedings which are not clearly converging and could have been, but were not, presented in the first instance proceedings. Exceptional circumstances that could justify admission of such requests have not been argued by the appellant.

The appellant rather argued that at the time of pursuing the application before the examining division the practice of the boards in allowing alternative claims was liberal; a decision not to admit the requests in question would rather come as a surprise to the appellant and contravened the principle of good faith and legitimate expectations. The Board notes

however that Articles 12(4) and 13(1) RPBA are identical with the former Articles 10a(4) and 10b(1) RPBA, respectively, that entered into force already on 1 May 2003 (cf OJ EPO 2003,61), ie well before the present application was even filed (2005). The appellant, therefore, cannot convincingly argue that it was a legitimate expectation that the Board would consider new alternative claims amended on the basis of new features taken from the description.

4. In summary, none of the requests before the Board provides a sufficient basis for reversing the decision under appeal; hence, the appeal is not allowable.

## **Order**

### **For these reasons it is decided that:**

The appeal is dismissed.

The Registrar:

The Chairman:

T. Buschek

S. Wibergh