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**Datasheet for the decision  
of 24 June 2010**

**Case Number:** T 1488/07 - 3.4.03

**Application Number:** 99973509.5

**Publication Number:** 1145213

**IPC:** G09B 7/04

**Language of the proceedings:** EN

**Title of invention:**

A system, method and article of manufacture for a simulation enabled accounting tutorial system

**Applicant:**

Accenture Global Services GmbH

**Opponent:**

-

**Headword:**

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**Relevant legal provisions:**

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

EPC Art. 84

**Keyword:**

"Clarity (no)"

**Decisions cited:**

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**Catchword:**

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Case Number: T 1488/07 - 3.4.03

**D E C I S I O N**  
of the Technical Board of Appeal 3.4.03  
of 24 June 2010

**Appellant:** Accenture Global Services GmbH  
Herrenacker 15  
CH-8200 Schaffhausen (CH)

**Representative:** TBK-Patent  
Bavariaring 4-6  
D-80336 München (DE)

**Decision under appeal:** Decision of the Examining Division of the  
European Patent Office posted 20 April 2007  
refusing European patent application  
No. 99973509.5 pursuant to Article 97(1) EPC  
1973.

**Composition of the Board:**

**Chairman:** G. Eliasson  
**Members:** R. Q. Bekkering  
T. Bokor

## Summary of Facts and Submissions

I. This is an appeal against the refusal of application No. 99 973 509 for lack of inventive step, Article 56 EPC 1973.

II. The appellant applicant requested in the oral proceedings before the board that the decision under appeal be set aside and a patent granted on the basis of claims 1 to 18 filed as auxiliary request with letter dated 13 February 2007.

III. Claim 1 reads (labelling of the features of the characterising portion by the board):

*"A method for utilizing an apparatus for creating an educational system, the apparatus including an application architecture, and at least two components controlled by the application architecture, the method, comprising the steps of:*

- (a) displaying data by the apparatus;*
- (b) allowing a user to input responsive information to the apparatus;*
- (c) receiving information at the apparatus indicative of a goal;*
- (d) integrating information that motivates accomplishment of the accounting goal;*
- (e) evaluating the progress toward the goal and automatically displaying predefined feedback that further motivates accomplishment of the goal; and*
- (f) automatically adjusting the feedback based on the students progress toward the goal,*

**characterized by the step of**

- (g) grouping of the information into predefined parent target groups including predefined children target groups, each consisting of sets of targets,*
- (h) wherein in said evaluation step target groups are automatically evaluated as one and predefined feedback is displayed by the apparatus according to the target group evaluation, and*
- (i) said adjusting step includes the step of automatically focusing on children target groups only, when the parent target group evaluation requires to do so."*

Claim 10 concerns an apparatus for creating an educational system.

IV. The appellant essentially argued as follows:

Claim 1 was generally clear as a method for utilizing an apparatus for creating an educational system as it consisted of steps relating to creating the system and further steps forming part of the test phase in which the system was run to verify the application.

Moreover, the terms "*accounting goal*", "*target*" and "*parent/child target group*", as well as the other objected terms and expressions in the independent claims were not so unclear that a skilled person could not readily derive their intended meaning and technical significance from the claims, particularly in connection with the overall technical teaching of the present application. The terms as such were deemed to be sufficiently clear from their usage in the context of the present claim wording, taking into consideration that the application constituted its own dictionary.

## Reasons for the Decision

1. The appeal is admissible.
2. *Clarity, Article 84 EPC 1973*
  - 2.1 Claim 1 of the main request claims a method for utilizing an apparatus for creating an educational system. However, only steps (c), (d) and (g) are related to creating (ie building) the system. The steps (a), (b), (e), (f), (h) and (i) do not properly relate to the creation of an educational system, but rather constitute steps of a teaching method, that is, steps the educational system will go through when run. This renders the claim generally unclear, contrary to Article 84 EPC 1973.

Moreover, claim 1 lacks clarity as it, although being directed at a method for utilizing an apparatus for creating an educational system, fails to provide the features necessary to actually create an educational system.

Furthermore, it remains unclear what the "*at least two components*" of the apparatus are.

The appellant's argument that claim 1 was clear in this respect as it consisted of steps relating to creating the system and further steps forming part of the test phase in which the system is run to verify the application is not convincing. Claim 1 neither clearly defines the steps necessary for creating a system, nor

is there any mention of such a test phase or verification.

- 2.2 The expression "*accounting goal*", as far as understandable from the application as a whole, is a misnomer for a learning goal in financial accounting, thereby further rendering the claim unclear.
- 2.3 Furthermore, the expressions "*receiving information at the apparatus indicative of a goal*", "*integrating information that motivates accomplishment of the accounting goal*" and "*grouping of the information into predefined parent target groups including predefined children target groups, each consisting of sets of targets*" are unclear.

It is unclear what is meant by "*parent target groups*" and "*children target groups*". As far as understandable from the application as a whole, parent and children target groups relate to a hierarchical organization of learning matter ("*concepts*", "*coach topics*"). It is unclear how this information should "*motivate*". Furthermore, no criteria for the grouping are provided in claim 1.

Moreover, step (h) is unclear as it contradicts steps (c) and (d). According to step (h) "*target groups are automatically evaluated as one*", ie the "*information*" or "*targets*" within a target group are evaluated as one (cf description, page 22, line 25). According to features (c) and (d), on the other hand and as far as clear, the "*information*" received and integrated at the apparatus pertains to the learning matter and not to the responsive input of the user. An evaluation as a

result of which predefined feedback is displayed by the apparatus according to the target group evaluation as per the second part of feature (h), however, would require an evaluation of the user's responsive information.

Step (i) of "*automatically focusing on children target groups only, when the parent target group evaluation requires to do so*" is unclear as it fails to specify any criteria for the evaluation.

- 2.4 Most fundamentally, however, it remains unclear what the "*information*" referred to in features (c), (d) and (g) is. As far as apparent from the wording of claim 1, the "*information*" in features (d) and (g) of claim 1 corresponds to the "*targets*" which are grouped in the parent and children target groups of feature (g) of claim 1.

According to the description, a "*target*" is "*a fixed place where students place source items to complete a task*" (page 19, lines 38 to 39).

In the concrete example given in the application, the students learn how to journalise invoices and other source documents to record the flow of budget dollars between internal accounts. Journalizing is understood to be the process of recording journal entries in a general ledger from invoices or other source documents during an accounting period. The process entails creating debit and balancing credit entries for each document. At the completion of this process, the general ledger records are used to create a trial

balance and subsequent financial reports (page 12, lines 33 to 37).

In the example given, the student sees a chart of accounts, an invoice, and the journal entry for each invoice. He journalizes a transaction by dragging and dropping an account from the chart of accounts onto the "Debits" or the "Credits" line of the journal entry and entering the dollar amount of the debit or credit. He does this for each transaction. Thus, in this journalization example, the student places accounts on two possible targets: debits and credits (page 18, lines 30 to 33; page 19, line 39 to page 20, line 1).

Every time a student manipulates a source item and associates it with a target (e. g., dragging an account name to a debit line in the journal), the user action is recorded as a mapping of the source item to the target (page 20, lines 9 to 11).

When the system receives the student's work, it calculates how much of the work is correct by concept. Concepts in the journalization activity will include Debits, Credits, Asset Accounts, etc. For each of these concepts, the system will review all student actions and determine how many of the student actions were correct. In order for the system to understand which targets on the interface are associated with each concept, the targets are bundled into target groups and prioritized in a hierarchy. Once all possible coach topics (objects that represent a discussion topic that may be appropriate for a concept (page 11, lines 14 to 15)) are activated, a feedback selection analyzes the active pieces of remediation within the concept



hierarchy and selects the most appropriate for delivery. The selected pieces of feedback are then assembled into a cohesive paragraph of feedback and delivered to the student (page 20, lines 14 to 20).

Claim 1 on the other hand merely specifies that the method comprises the steps of "*receiving information at the apparatus indicative of a goal*", "*integrating information that motivates accomplishment of the accounting goal*" and "*grouping of the information into predefined parent target groups including predefined children target groups, each consisting of sets of targets*" (steps (c), (d) and (g)), without the true nature of this "*information*" or "*targets*" becoming apparent from the claim.

The appellant argued that the "*targets*" had to be understood as tasks the user had to perform.

However, this definition, beside it not being provided in claim 1, is not supported by the description, as is apparent from the relevant passages of the description referred to above. The task for the user according to the example given is in substance to map source items to the relevant target. The target is thus not the task itself.

Since it is of fundamental importance for understanding what is claimed, and in particular for allowing any evaluation, within the ambit of an assessment of inventive step, of the contribution to the technical character of the claimed subject-matter, that it is clear what is meant by the "*information*" and "*targets*" referred to, in the absence of a clear definition in

claim 1, the claim is also considered to lack clarity in this respect.

- 2.5 The appellant argued that the terms "*accounting goal*", "*target*" and "*parent/child target group*", as well as the other objected terms and expressions in the independent claims were not so unclear that a skilled person could not readily derive their intended meaning and technical significance from the claims, particularly in connection with the overall technical teaching of the present application. The terms as such were deemed to be sufficiently clear from their usage in the context of the present claim wording, taking into consideration that the application constituted its own dictionary.

The board notes, however, that claims should be clear by themselves, as is required by Article 84 EPC 1973.

Article 84 EPC 1973 requires the claims to be supported by the description. There is however no scope for the contention that the description may be a substitute for clear definitions in the claims. As stipulated by Article 84 EPC 1973, the matter for which protection is sought, and which indeed is considered for eg novelty and inventive step, is defined by the claims rather than the description. Relying on the description as a definitional reference or "*dictionary*", as argued by the appellant, unduly renders uncertain what is truly covered by the claim as it introduces some latitude as to to which level of specificity the definitions in the description should be considered to be included in the claim. This is all the more true in the present case where no clear-cut definitions of such terms as

"*information*" or "*target*" are to be found in, or are derivable from the description.

2.6 Accordingly, claim 1 lacks clarity and therefore does not meet the requirement of Article 84 EPC 1973.

Therefore, the appellant's request is not allowable.

## **Order**

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

The appeal is dismissed.

Registrar:

Chair:

S. Sánchez Chiquero

G. Eliasson