Appeal decision

Appeal No. 2017-18019

Appellant KATO, Hirotaka

Attorney Eto Law & Patent Office Corp

Patent Attorney SONODA, Yasuhiro

The case of appeal against the examiner's decision of refusal of Japanese Patent Application No. 2015-241802, entitled "GEOMETRIC ACCOUNTING PROCESSING METHOD", [the application published on Jun. 15, 2017, Japanese Unexamined Patent Application Publication No. 2017-107468] has resulted in the following appeal decision:

Conclusion

The appeal of the case was groundless.

Reason

No. 1 History of the procedures

The present application is a patent application filed on Dec. 11, 2015, and reasons for refusal were notified as of Apr. 18, 2017. Although, against this, a written opinion and a written amendment were submitted on Aug. 5 of the same year, an examiner's decision of refusal was made dated Aug. 30 of the same year, and a copy of the original of the decision of refusal was delivered to Appellant.

Against this, a demand for appeal against an examiner's decision of refusal was made on Dec. 5 of the same year, and, simultaneously, a written amendment was submitted.

(In this connection, the amendment of the scope of claims by the written amendment that was made on Dec. 5, 2017 is an amendment having a content that, while the preamble of Claim 1 of the Scope of Claims (the Scope of Claims after amendment by the written amendment submitted on Aug. 5 of the same year) was made to be "the computer program", and the preambles of Claims 2 to 7 that are dependent claims of Claim 1 were each made to be "accounting processing method using the computer program", the preambles of Claims 1 to 7 are made to be "geometric accounting

processing method" together, and so on, without a substantial change in the content described in each claim, and, therefore, it is for the purpose of correction of errors or the clarification of an ambiguous description.)

No. 2 Reasons for refusal stated in the examiner's decision
Reason 1 (Eligibility for an invention)

The inventions described in Claims 1 to 7 of this application do not meet the requirement stipulated in the main paragraph of Article 29(1) of the Patent Act, and, therefore, should not be granted a patent.

Reason 2 (Inventive step)

The inventions according to Claims 1 to 7 of this application could have been invented with ease by a person having usual knowledge in the technical field of the Invention before the application was filed based on inventions described in the following publications distributed in Japan or abroad before the application was filed, or inventions available to the public through electric communication lines before the application was filed, and, therefore, Appellant should not be granted a patent for them in accordance with the provisions of Article 29(2) of the Patent Act.

Note

Cited Documents

1. Japanese Unexamined Patent Application Publication No. 2015-007965
2. Japanese Unexamined Patent Application Publication No. 2000-285179

No. 3 Judgment on Reason 1 (Eligibility for an invention) by the body
1 Descriptions of the Scope of Claims and the specification of the present application
(1) The Scope of Claims

Claim 1 of the Scope of Claims has the following description.

A geometric accounting processing method executed by a computer program, the computer program conducting control in such a way that:
a step of processing for creating a table in which two axes intersecting each other at an origin are an axis of debit items (X axis, temporally), and an axis of credit items (Y axis, temporally) on which account items including a last balance are arranged;
a step of processing for arranging, on the axis of debit items (X axis, temporally), account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of expenses in a negative direction from the origin in turn; and, when arranging, on the axis of credit items (Y axis, temporally), account items

including assets, liabilities, and net assets in a positive direction from the origin, and account items of income in a negative direction from the origin in turn, in the table for which a time specification is made arbitrarily, a step of processing for recording a money amount N onto an address (point) specified by a debit item and a credit item arranged on the two axes becomes a work (operation) processing step the same as recording one transaction by describing, in one line of a transfer slip, a debit item and the money amount N, a credit item and the money amount N, and a transaction date and hour.

(2) Specification

The Outline of the Technical Field, the Background Art, the Problems to be Solved by the Invention, and the Advantage of the Invention of the Specification are as follows.

A Technical Field

"[0001] The present invention relates to a geometric accounting sheet that allows, by geometrically displaying financial statements, a user to recognize, on display at a glance, debit items and credit items and involvement with each other in transactions, in addition to the previous month's balance, the debit side total, the credit side total, and the present month balance that constitute financial statements".

B Background Art

"[0002] In conventional financial statements, for each account item that belongs to assets, liabilities, net assets, income, and expenses, a previous month's balance, a debit side total, a credit side total, and the present month's balance, and numerical values that are calculated from those, such as an operating profit, an ordinary profit, a tax excluded current profit, a current profit, and the like are indicated in fixed form financial statements.

[0003] Conventionally, in the construction industry, for example, since sales management and manufacturing management need to be performed simultaneously, and, in addition, there arises a construction period, it is necessary to make up a construction ledger (a table in which, with respect to a predetermined construction, at least a construction name, a payment amount, an amount of money received, and a money-received difference are indicated) for subject months in a predetermined fiscal year. A general 'contract construction ledger' for the construction industry that is commercially available is made in such a way that, as the income side, 'contract agreement amount'

and 'construction received-money amount' are written, and, as the spending side, 'material cost', 'labor cost', 'subcontracting cost', 'expenses', and 'information on the construction' are entered in a time series manner.

[0004] In addition, an existing apparatus to perform financial accounting processing (generally, an apparatus made by installing, to a computer to which a predetermined OS is installed, application software that operates on the OS is installed) performs a plurality of pieces of processing such as financial accounting, inventory management, purchase management, man-hour management, and the like at the same time, unifies data, and creates an accounting management ledger and the like on condition that each piece of data has been input.

[0005] For this reason, expertise in financial accounting and software is required, along with complicated processing of transfer slips, causing complicated operation (input of a plurality of pieces of data is required on the occasion of making up a business management ledger), and, therefore, there has been a drawback that a construction ledger; that is, cost sheets and financial statements, cannot be created with ease.

[0006] As another one of this type of system, there is known a system proposed in Patent Document 1, for example. This is a system in which, on a monthly basis, a bill list is displayed on a display, and bill information issued from a contractor is input to this, or, a received-money list is displayed on a display, and received-money information is input to this. Then, a construction ledger list is displayed on a display, and, while importing information about the bill list and the received-money list generated previously, information other than that is input to create a construction ledger on a monthly basis. Then, a money-received difference (gross profit) and an expense rate (gross margin rate) for each construction project are made to be displayed on the construction ledger. In addition, Patent Document 2 discloses a construction ledger generation device that includes an input means, a display means, a storing means for storing a construction ledger original record, and a processing means for making the display means display a construction ledger for each construction project on one screen, and making the construction ledger be stored in the construction ledger original record, in which, in a construction ledger displayed on one screen, a contract amount, a budget for each contractor and the total amount thereof, and cost needed for each contractor and the total amount of thereof are displayed, and, further, rewriting and additional writing of the relevant display contents are made possible."

C Problems to be Solved by the Invention

"[0008] However, such fixed form financial statements are a result report, and, therefore,

in order to check circumstances leading to numerical values as a result of that, it is necessary to check subsidiary books on a case-by-case basis, which are complicated processes. As a result, there is a case where a manager is not good at reading financial statements in spite of being in a position involved in management, and thus trouble is generated on decision making for management.

[0009] Although this shall not apply to a company that can perform management analysis within the company by itself, or by an exclusive consultant, in a small-scale company with a small number of employees being involved in finance, financial statements are not utilized as a management indicator, and, therefore, it is a problem involved in today's small-scale companies that, when, as a result report, liabilities of the company swell, a manager of the company suffers from a sense of crisis, and, on the other hand, when a profit is gained, feels a sense of satisfaction immediately, without coming to think of identification of the cause of the occurrence of numerical values concerned, a way of dealing with that cause, and a predictable influence exerted by the numerical values in the future.

[0010] In this way, in small, mid-sized, and tiny companies that do not employ an exclusive accounting engineer, there has been an issue that there is difficulty in recording transactions and matching financial results, and, in addition, there is difficulty in performing cause investigation of the company performance from the contents of a settlement of accounts, and, yet further, there is difficulty in grasping the cause and effect relationship between the contents of the settlement of accounts and cost of sales.

For example, in conventional financial statements such as a balance sheet and a profit and loss statement, there has been a problem that counter items constituting the numerical value of an item, and the numerical value of each counter item cannot be judged at a glance. For example, when there is a description of '100,000 yen' in the cash item in assets of a balance sheet, there has been a need to confirm counter items constituting this '100,000 yen' and a money amount for each counter item by a subsidiary book. Furthermore, these numerical values cannot be confirmed in a time series manner at a glance. In addition, conventionally, financial statements are pinpoint result reports as of specified time, and thus, in order to obtain information immediately before or immediately after that time, or, further, in order to obtain information before or after that time, there has been a need to confirm separately prepared financial statements. Yet furthermore, it has been extremely difficult to grasp a continuous change of numerical values described in financial statements in a time series manner.

[0011] In other words, in order to solve the above problem, it is important to understand

the meaning of a numerical value described in each account item, and, to do so, specialistic knowledge related to accounting and detailed subsidiary books is required. However, among managers involved in small-scale businesses mainly, there are a lot of managers who are unfamiliar with such things, and, therefore, there is a need of an accounting method capable of being understood without specialistic knowledge related to accounting. Accordingly, there is provided a geometric accounting sheet in which, a transaction is indicated by a geometric chart that enables an observer to judge at a glance that the relevant transaction has been carried out for a mutual purpose of an account item in which a numerical value to be recorded in the relevant transaction falls under any of assets, liabilities, net assets, income, and expenses, and an account item in which the numerical value falls under any of assets, liabilities, and net assets, and the bilateral character of cause and effect in each transaction can be judged at a glance."

D Advantage of the Invention

"[0020] According to the present invention, the following excellent effects can be obtained.

(1) Conventional financial statements are just a result report, and, thus, in order to know circumstances leading to numerical values as such result, it is necessary to confirm subsidiary books.

Therefore, in a geometric accounting sheet of the present invention, in addition to the role as a result report being provided by conventional financial statements, it becomes possible to provide more detailed information than in the case of conventional accounting sheets with respect to investigation of causes attributed to numerical values of transactions, by providing two account items for recording a transaction and a mutual relationship between these at the same time.

(2) Although, ideally, a person involved in management should tackle the management in a manner having appropriate knowledge also about financial matters, there exist a lot of companies in which trouble is generated on management decision-making because such person including managers of small-scale companies are not always good at reading financial statements. By these companies using a geometric accounting, even without reading financial statements diligently, it is possible to grasp at a glance, in each account item of assets, liabilities, net assets, income, and expenses, a previous month's balance, a debit side total/credit side total, a present month's balance, and a mutual relationship between a debit item and a credit item in transactions, and, furthermore, an operating profit, an ordinary profit, and the like. By this, it becomes possible to confirm circumstances of posting a numerical value in a transaction, and assist decision

making of management."

E

"[0026] As shown in FIG. 1, a geometric accounting sheet according to the present example is laid out in a manner that: a table in which two axes intersecting at the origin are made to be the axis of debit items (X axis) and the axis of credit items (Y axis); on the axis of debit items (X axis), account items including assets, liabilities, and net assets are arranged in a positive direction from the origin, and account items of expenses in a negative direction from the origin in turn; on the axis of credit items (Y axis), account items including assets, liabilities, and net assets are arranged in a positive direction from the origin, and account items of income in a negative direction from the origin in turn; and, in the relevant table for which time specification is made, the money amount N is recorded into an address (point) specified by a debit item and a credit item arranged on the two axes, which becomes work (operation) that is the same as recording one transaction by describing the debit item and the money amount N, the credit item and the money amount N, and the transaction date and hour in one line of a transfer slip."

(3) Judgment

Although, in Claim 1 of the scope of claims of the present application (hereinafter, just referred to as "the Scope of Claims" in this section), it is described as "geometric accounting processing method", and, on this occasion, it is described that "A .. method ..executed by a computer program, the computer program conducting control in such a way that: a step of processing ..; a step of processing ..; and ..a step of processing .. becomes ..processing step..", in view of the statement of the specification and the drawings, the substance of "geometric accounting processing method" described in the scope of claims is one that is shown also in the specification (in particular, (2)E), and can be sorted out as the following (a) and (b), generally.

(a) A "table" in which "two axes intersecting at the origin" are made to be "an axis of debit items (X axis, temporally)" and "an axis of credit items (Y axis, temporally) on which account items including a last balance are arranged", the table being created having a layout that "the axis of debit items (X axis, temporally)" thereof is one "arranging" "account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of expenses in a negative direction from the origin in turn", and "the axis of credit items (Y axis, temporally)" thereof is one "arranging" "account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of income in a negative direction from the

origin in turn".
(b) In "table" created in that manner, "the money amount N" is "recorded" to "an address (point) specified by a debit item and a credit item arranged on the two axes" in "the table for which a time specification is made arbitrarily", which becomes "a work (operation) processing" "recording one transaction by describing, in one line of a transfer slip, a debit item and the money amount N, a credit item and the money amount N, and a transaction date and hour".

Out of these, (a) indicates that "table" to be created is expressed by two-dimensional layout having an X axis and a Y axis according to arrangement of "account items" that is an arbitrary arrangement, and, by creation of such "table", information is presented to an observer of "table" as a "table" based on such an arbitrary arrangement.

Also, (b) indicates that "the money amount N" is "recorded" to "an address (point) specified by a debit item and a credit item arranged on the two axes" in "the table for which a time specification is made arbitrarily", which becomes "work (operation) processing" "the same as" "recording" of "one transaction" that corresponds to "one line of a transfer slip", and thus indicates a principle that interposes human mental activities of how an observer of "table" recognizes "the money amount N" recorded in the "table".

Therefore, as viewed from any of these viewpoints, it cannot be said that the inventions described in the Scope of Claims are creation of technical ideas utilizing a law of nature.

In addition, also in the specification, there is no description regarded as supporting that inventions described in the Scope of Claims should be evaluated as being ones that utilize a law of nature.

In the descriptions ((2) A-D) related to the Problems to be Solved and effects of the specification, it is described that: there has been a need to confirm subsidiary books on a case-by-case basis in order to confirm circumstances leading to the numerical values of a result shown in financial statements for the purpose of decision-making for management in small and medium-sized enterprises; the purpose of the invention is to provide "geometric accounting sheet" in which a transaction is indicated by "a geometric chart that enables an observer to judge at a glance that the relevant transaction has been carried out for a mutual purpose of an account item in which a numerical value to be recorded in the relevant transaction falls under any of assets, liabilities, net assets, income, and expenses, and an account item in which the numerical

value falls under any of assets, liabilities, and net assets" so as to be "capable of being understood without specialistic knowledge related to accounting"; and, in addition to effects corresponding to this purpose, there is exerted an effect that "even without reading financial statements diligently, it is possible to grasp, in each account item of assets, liabilities, net assets, income, and expenses, a previous month's balance, a debit side total/credit side total, a present month's balance, and, a mutual relationship between a debit item and a credit item in transactions, and, furthermore, an operating profit, an ordinary profit, and the like at a glance".

Here, it is shown that, so to speak, a table to be created is an alternative of financial statements and subsidiary books which are arbitrary arrangements in themselves, and thus is based on an arbitrary arrangement, and the effect exerted by creation of this table is that a person who observes the "table" for the purpose of decision-making for management in a small-to-midsize company (a manager of a small-to-midsize company and the like) can understand the table even if the observer does not have specialistic knowledge regarding accounting, and "judgment can be made at a glance", and thus it is one that interposes mental activities of an observer of a "table".

On the other hand, in any of the specification and the drawings, there is no description of content that indicates that the above-mentioned (a) and (b) go beyond an arbitrary arrangement or beyond a principle interposing human mental activities, such as a technical matter related to a data structure concerning recording of a money amount (transaction), for example.

Furthermore, although, in the scope of claims, it is described that "A geometric accounting processing method executed by a computer program, the computer program conducting control in such a way that: a step of processing..; a step of processing..; and.. a step of processing.. becomes.. processing step..", and, in the specification, there is a description that "[0033] Incidentally, a geometric accounting sheet and an accounting processing method in the present example may be also ones executed by application software operating on a predetermined OS of a personal computer.", these descriptions indicate to the effect that, on the occasion of showing information as a "table", a computer is used, and thus, it cannot be said that, from these descriptions, particular information calculation or processing suitable for an application purpose is realized by cooperative work of software and hardware resources. Furthermore, according to the descriptions of paragraph [0033] of the specification, it is an arbitrary matter to use a computer. In view of the above, even if a viewpoint of a computer-software related invention is added, it does not become a ground that the

"geometric accounting processing method" described in the Scope of Claims is an "invention" as a subject of protection by the Patent Act.

In light of the above, the "geometric accounting processing method" described in the scope of claims is a creation targeting an arbitrary arrangement or human mental activity itself, and it cannot be said to be a creation of a technical idea utilizing a law of nature, and, furthermore, as viewed from the viewpoint of a computer-software related invention, it cannot be said that it is a creation of a technical idea utilizing a law of nature.

Therefore, the "geometric accounting processing method" according to Claim 1 of the Scope of Claims of the present application is not an "invention" of Article 2(1) of the Patent Act, and does not meet the requirement stipulated in the main paragraph of Article 29(1) of the Patent Act, and, thus, Appellant should not be granted a patent for that.

No. 4 Judgment on Reason 2 (inventive step) by the body

1 The Invention

It is recognized that the inventions according to the Scope of Claims of the present application are inventions specified by the matters described in Claims 1 to 7 of the Scope of Claims, and the invention according to Claim 1 thereof (hereinafter, referred to as "the Invention") is as follows. (Item numbers were added by the body)

C A geometric accounting processing method executed by a computer program, the computer program conducting control in such a way that:

A1 a step of processing for creating a table in which two axes intersecting with each other at an origin are an axis of debit items (X axis, temporally), and an axis of credit items (Y axis, temporally) on which account items including a last balance are arranged;

A2 a step of processing for arranging, on the axis of debit items (X axis, temporally), account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of expenses in a negative direction from the origin in turn; and,

A3 when arranging, on the axis of credit items (Y axis, temporally), account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of income in a negative direction from the origin in turn,

B1 in the table for which a time specification is made arbitrarily,

B2 a step of processing for recording a money amount N onto an address (point) specified by a debit item and a credit item arranged on the two axes becomes a work

(operation) processing step the same as recording one transaction by describing, in one line of a transfer slip, a debit item and the money amount N, a credit item and the money amount N, and a transaction date and hour.

2 Cited Document, Cited Invention

(1) Cited Document (Japanese Unexamined Patent Application Publication No. 2015-007965)

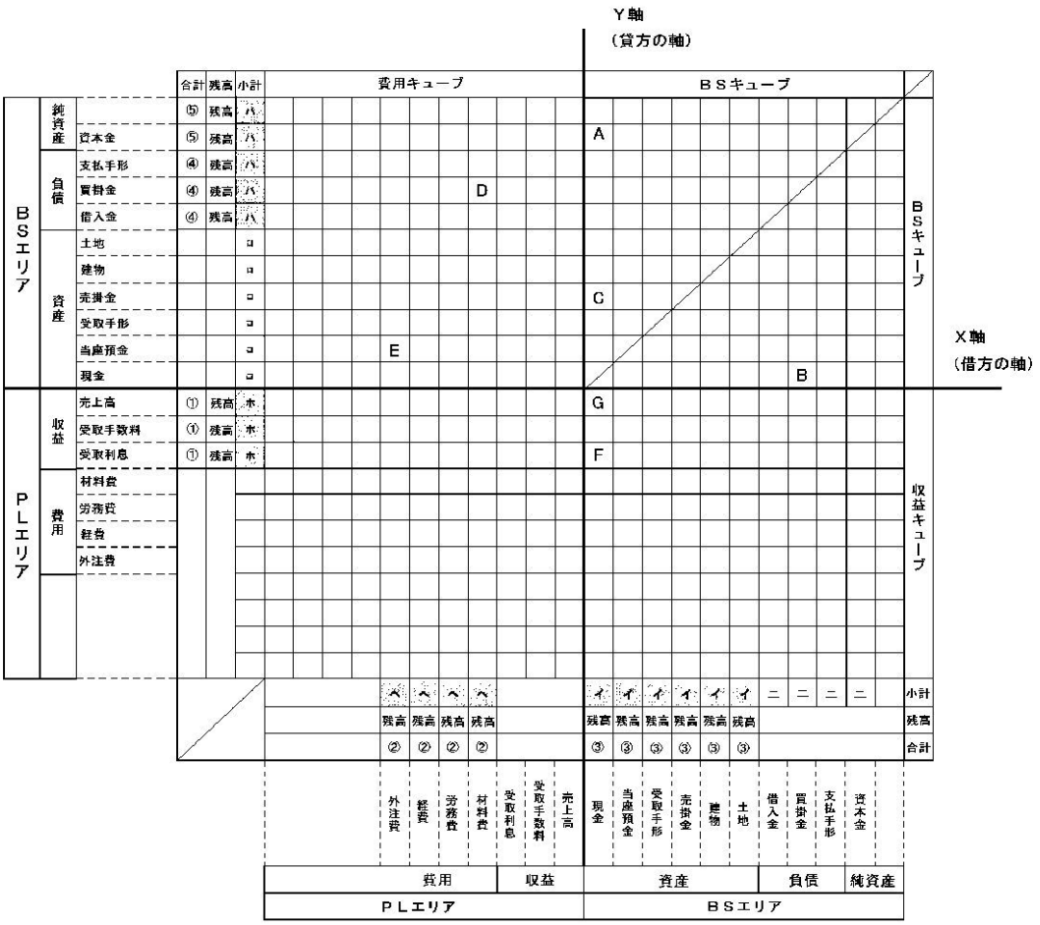
The above cited document cited in the reasons for refusal stated in the examiner's decision is a patent publication published on Jan. 15, 2015 that is a date before the application of the present application, and describes as indicated below.

A ([ABSTRACT])

"[PROBLEM TO BE SOLVED] To provide a three-dimensional accounting system that can perform accounting processing and creation of financial statements in time series by inputting, in one action, "the amount of money" at the intersection of an objective debit side axis, a credit side axis, and a temporal axis.

[SOLUTION] In creating financial statements, the debit side and credit side are represented by axes, and the BS subject and PL subject are arranged as addresses, and then the transactions are entered at the intersection of the address of the subject on the debit side axis and the address of the subject on the credit side axis. By adding a temporal axis to the financial statements, the transactions are entered at the intersection of the debit side axis, the credit side axis, and the temporal axis, and stored. Representing the financial statements with an annual temporal axis creates "annual financial statements". Representing the financial statements with a monthly temporal axis creates "monthly financial statements"."

B (FIG. 1 ([Selected figure]))



ＢＳエリア	BS area
ＰＬエリア	PL area
純資産	Net assets
負債	Liabilities
資産	Assets
収益	Income
費用	Expenses
資本金	Capital
支払手形	Notes payable-trade
買掛金	Accounts payable-trade
借入金	Loans payable
土地	Land
建物	Buildings
売掛金	Accounts receivable-trade
受取手形	Notes receivable-trade

当座預金	Account current
現金	Cash
売上高	Net sales
受取手数料	Commission income
受取利息	Interest income
材料費	Material cost
労務費	Labor cost
経費	Expenses
外注費	Subcontracting cost
合計	Total
残高	Balance
小計	Subtotal
費用キューブ	Expense cube
Ｙ軸	Y axis
（貸方の軸）	(Axis of credits)
ＢＳキューブ	BS cube
Ｘ軸	X axis
（借方の軸）	(Axis of debits)
収益キューブ	Income cube
イ	a
ロ	b
ハ	c
ニ	d
ホ	e
ヘ	f

C ([PROBLEM TO BE SOLVED BY THE INVENTION])]

"[0009]...generally, there has been a problem to be solved that small, mid-sized, and tiny companies not employing an exclusive accounting engineer have difficulty in matching between records of transactions and financial results, and, in addition, have difficulty in investigating a cause of company performance from the contents of the settlement of accounts, and, furthermore, have difficulty in grasping a cause and effect relationship between the contents of settlement of accounts and cost in sales. In other words, in conventional financial statements such as a balance sheet and a profit and loss statement, there has been a problem that counter items constituting the numerical value of an item and the numerical value for each counter item cannot be judged at a glance. For

example, when there is a description of '100,000 yen' in the cash item in assets of a balance sheet, there has been a need to confirm counter items constituting this '100,000 yen' and the money amount for each counter item by subsidiary books. Furthermore, these numerical values cannot be confirmed in a time series manner at a glance."

D ([MEANS FOR SOLVING THE PROBLEM])

"[0010] BSPL cube of Claim 1 of the present invention that solves the above problem enables, by performing recording and totaling transactions in company activities using double-entry bookkeeping, and, when a transaction indicates 'assets', 'liabilities', 'net assets', 'income', or 'expenses', accumulating the relevant transaction information at a target intersection cell of a three-dimensional virtual cube composed of 'balance sheet items and profit and loss statement items' arranged on a debit side axis (virtual X axis), 'balance sheet items and profit and loss statement items' arranged on a credit side axis (virtual Y axis), and a temporal axis (virtual Z axis), to manage, display, and output a result of a balance sheet and a profit and loss statement, and mutual transaction values between balance sheet items and profit and loss statement items, and mutual transaction values between factors (factor) of items simultaneously and in a time series manner."

E

"[0011] According to the present invention, the following excellent effects can be obtained.

(1) When representing 'assets', 'liabilities', 'net assets', 'income', and 'expenses' resulting from transactions of company activities, it is possible to indicate summary values of these and factors constituting these, and mutual transaction values between these and between the factors constituting these using 'BSPL cube', on a debit basis and a credit basis in an integrated manner in a table form and in time series.

(2) When representing 'cost' and 'uncompleted contract amount' that result from transactions of company activities, it is possible to indicate summary values of these and factors constituting these, and mutual transaction values between these and between the factors constituting these, on an item basis and on another party basis, in an integrated manner in a table form and in time series using 'cost management cube'.

...

(4) Two-action input method (financial statements)

As a method to carry out the one-action input method of the above-mentioned (3) easily, there is a two-action input method. In this method, time specification is made to be a basis. By performing input operations on a plane formed by the debit

side axis and the credit side axis, and, stacking on the temporal axis, it is possible to perform accounting processing and creation of financial statements in time series. In other words, by a two-action input operation of at least 'input of date' and 'input an amount of money at the intersection of debit side axis and the credit side axis', accounting processing and creation of financial statements the same as conventional methods becomes possible."

F

"[0027] Description of 'BSPL cube' and 'BSPL sheet'

On the occasion of describing BS cube, Income cube, and Expense cube, description will be made indicating these on a plan view of X axis (debit side axis)=Y axis (credit side axis) (FIG. 1) taking the Z axis (temporal axis) at arbitrary time. 'FIG. 1: a plane display at an arbitrary time point' This plan view is referred to as 'BSPL sheet'. It is supposed that 'BS' is a balance sheet, and 'PL' is a profit and loss statement. 'BSPL cube' is a cube in which these 'BSPL sheets', to which various kinds of information are input, are stacked on the temporal axis."

G (Table 3: Subtotal)

【小計】

マス	小計項目
ホ	収益項目の小計
ヘ	費用項目の小計
イ－ロ	資産項目の小計
ハ－ニ	負債項目の小計
ハ－ニ	資本項目の小計

※イ～ヘは「図１．BSPL シート（任意時間の平面表示）」中の記号

【小計】	[Subtotal]
マス	Field
小計項目	Subtotaled item
ホ	e
ヘ	f
イ－ロ	a-b
ハ－ニ	c-d

収益項目の小計　　Subtotal of income items
費用項目の小計　　Subtotal of expense items
資産項目の小計　　Subtotal of asset items
負債項目の小計　　Subtotal of liability items
資本項目の小計　　Subtotal of capital items
※イ～ヘは「図１．ＢＳＰＬシート（任意時間の平面表示）」中の記号　　*a-f are symbols in "FIG. 1. BSPL sheet (plane display at arbitrarily time)"

H (Table 4: Total)

マス	合計項目	計算方法
①	収益の合計	残高＋ホ
②	費用の合計	残高＋ヘ
③	資産の合計	残高＋イ－ロ
④	負債の合計	残高＋ハ－ニ
⑤	資本の合計	残高＋ハ－ニ

※①～⑤は「図１．BSPL シート（任意時間の平面表示）」中の記号
※残高＝指定Ｔｉｍｅ前の値

マス　　Field
合計項目　　Totaled item
計算方法　　Calculation method
収益の合計　　Income total
費用の合計　　Expense total
資産の合計　　Asset total
負債の合計　　Liability total
資本の合計　　Capital total
残高＋ホ　　Balance + e
残高＋ヘ　　Balance + f
残高＋イ－ロ　　Balance + a-b
残高＋ハ－ニ　　Balance + c-d
※①～⑤は「図１．ＢＳＰＬシート（任意時間の平面表示）」中の記号　　*(1)-(5) are symbols in "FIG. 1. BSPL sheet (plane display at arbitrarily time)"
※残高＝指定Ｔｉｍｅ前の値　　* Balance is a value before the specified Time

I According to the above-mentioned A, B, F, G, and H, "BSPL sheet" that is "a plane display at an arbitrary time point" is a sheet in which: two axes intersecting at the origin are made to be a debit side axis (virtual X axis) and a credit side axis (virtual Y axis) on which account items including subtotals (table 3), totals (table 4), and balances (values before the specified Time) are arranged; on the debit side axis (virtual X axis), account items of assets, liabilities, and net assets are arranged in a positive direction from the origin, and, account items of income and expenses are arranged in a negative direction from the origin in turn; and, on the credit side axis (virtual Y axis), account items of assets, liabilities, and net assets are arranged in a positive direction from the origin, and account items of income and expenses are arranged in a negative direction from the origin in turn, and in which

transactions are entered at the intersection between the address of an item on the debit side axis and the address of an item on the credit side axis, and, when a temporal axis is added to this, are entered at the intersection of the debit side axis, the credit side axis, and the temporal axis to be accumulated, and, when representing this by an annual temporal axis, the sheet becomes "annual settlement of accounts", and, when representing this by a monthly temporal axis, becomes "monthly settlement of accounts".

(2) Cited Invention

In light of the above, it is recognized that there is described the following invention in Cited Document, regarding a BSPL sheet that is a plane display at the arbitrary time point shown in FIG. 1.

"A BSPL sheet in a three-dimensional accounting system that can perform accounting processing and creation of financial statements in time series by inputting, in one action, 'the amount of money' at the intersection of a debit side axis, a credit side axis, and a temporal axis, the BSPL sheet (FIG. 1) being a plane display thereof at an arbitrary time point, wherein:

two axes intersecting at the origin are made to be a debit side axis (virtual X axis) and a credit side axis (virtual Y axis) on which account items including subtotals (table 3), totals (table 4), and balances (values before the specified Time) are arranged; on the debit side axis (virtual X axis), account items of assets, liabilities, and net assets are arranged in a positive direction from the origin, and, account items of income and expenses are arranged in a negative direction from the origin in turn; and, on the credit side axis (virtual Y axis), account items of assets, liabilities, and net assets are arranged in a positive direction from the origin, and account items of income and expenses are

arranged in a negative direction from the origin in turn, and wherein

transactions are entered at the intersection of the address of an item on the debit side axis and the address of an item on the credit side axis, and, when a temporal axis is added to this, are entered at the intersection of the debit side axis, the credit side axis, and the temporal axis to be accumulated, and, when representing this by an annual temporal axis, the sheet becomes 'annual settlement of accounts', and, when representing this by a monthly temporal axis, becomes 'monthly settlement of accounts', and wherein,

in a two-action input method, time specification is made to be a basis, and an input operation is carried out on a plane formed by the debit side axis and the credit side axis"

3 Comparison

(1) Regarding A1

A BSPL sheet of Cited Invention is a table that makes two axes intersecting at the origin be a debit side axis (virtual X axis) and a credit side axis (virtual Y axis) on which account items are arranged, and, out of these, "debit side axis (virtual X axis)" and "credit side axis (virtual Y axis)" correspond to "axis of debit items (X axis, temporally)" and "axis of credit items (Y axis, temporally)" of the Invention, respectively. In addition, Cited Invention is an invention in which, in a two-action input method, an input operation is performed on a plane formed by the debit side axis and the credit side axis making time specification as a basis, and, on this occasion, a BSPL sheet for input is created, and, therefore, it can be said that this creation of a BSPL sheet corresponds to "processing step of creating a table" of the Invention.

Although the meaning of "last balance" included in "account items" of the Invention is not apparent only from the descriptions of the Scope of Claims, in view of the statement of the specification, it is either or both of "the previous month's balance" that is "the present month's balance of an account item of the previous geometric accounting sheet in the temporal axis" and "the present month's balance".

(In the specification of the present application, it is shown, in a geometric accounting sheet to which "Oct. 31, 2015"; that is, the last day of October in 2015 is specified as a date, regarding "Cash" that is an account item of "assets", to the effect that "balance" displayed on the address "O11" is obtained by subtracting, from a value of the address "O12" that is the total of account items (assets) on the axis of debit items (X axis), "J24" that is the total of account items (assets) on the axis of credit items (Y axis) (FIG. 3, paragraph [0028]), and to the effect that "the present month's balance of an account item

of the geometric accounting sheet in question" is one that is made by "adding" "balance of an arbitrary account item" and "the present month's balance in the account item of the previous geometric accounting sheet in the temporal axis", and, regarding account items of "Cash", "the present month's balance" displayed on the address "O09" is made by adding "balance" displayed on the address "O11" and "the previous month's balance" displayed on the address "O10" (FIG. 4) (FIG. 4, FIG. 5, [0029], [0030]))

In contrast, "balance" that is "value before the specified Time" and "total of assets items" indicated by o3 (circled number 3) of Cited Invention correspond to "the previous month's balance" and "the present month's balance" in the specification of the present application, respectively.

(in Cited Invention, it is shown, regarding "cash" that is an account item of "assets", to the effect that "subtotal of asset items" is "a-b"; that is, a value subtracting, from "a" that is the subtotal of account items (assets) on the axis of debit items (X axis), "b" that is the subtotal of account items (assets) on the axis of credit items (Y axis) (Table 3), and to the effect that "total of assets items" that is indicated by o3 is one made by adding this "a-b" and "balance" that is a "value before the specified Time" (Table 4))

In view of the above, regardless of whether "last balance" of the Invention means either of or both of "the previous month's balance" that is "the present month's balance of an account item of the previous geometric accounting sheet in the temporal axis" and "the present month's balance", it can be said that "account item" of Cited Invention also is one "including last balance" because it includes a subtotal (Table 3), a total (Table 4), and a balance (values before the specified Time), and, thus, this point is not a different feature, but is a corresponding feature.

(2) Regarding A2

Although "axis of debit items (X axis, temporally)" of Cited Invention is an axis on which account items of "income and expenses", but not "expenses", are arranged in "negative direction from the origin" in turn (Different Feature 2), it is common with the Invention in a point of being one in which account items of "assets, liabilities, and net assets" are arranged in turn in a "positive direction from the origin", and account items of a profit and loss statement are arranged in turn in a "negative direction from the origin".

In addition, in Cited Invention, too, such arrangement is performed on the occasion of table creation indicated in (1), and, it can be said that this is processing corresponding to "processing" "of arranging" of the Invention.

(3) Regarding A3

Although, on "the axis of credit items (Y axis, temporally)" of Cited Invention, account items of "income and expenses", not "income", are arranged in "negative direction from the origin" in turn (Different Feature 3), it is common with the Invention in a point that these are ones in which account items of "assets, liabilities, and net assets" are arranged in a "positive direction from the origin" in turn, and account items of a profit and loss statement are arranged in a "negative direction from the origin" in turn.

(4) Regarding B1, B2

In Cited Invention, a transaction is entered at the intersection of the address of an item on the debit side axis and the address of an item on the credit side axis, and, in the two-action input method, an input operation is performed on a plane formed by the debit side axis and the credit side axis making time specification as a basis, and a table to which a money amount indicating the transaction that has been input to the relevant address is recorded is shown to an observer of the table on the occasion of the input operation, and, therefore, it can be said that, similar to the Invention, in "the table for which a time specification is made arbitrarily", "processing for recording a money amount N onto an address (point) specified by a debit item and a credit item arranged on the two axes" that becomes "a work (operation) processing step the same as recording one transaction" is performed.

(5) Regarding C

It can be said that the accounting of Cited Invention that includes table creation processing related to a BSPL sheet is "geometric accounting" as with the Invention, and a 3D accounting system of Cited Invention is one that performs geometric accounting by processing using a computer program, and, therefore, it can be said to be one that performs a "geometric accounting processing method" "executed by a computer program".

In this connection, although the Invention is a "..method executed by a computer program, the computer program conducting control in such a way that: ..step; and ..step; and ..step become ..step", "creating a table" (the above A1), "arranging" (the above A2) and "recording" of "the money amount N" and "work (operation)" (the above B2) in Cited Invention can be expressed as "step of processing", as with the Invention, and, therefore, this point is not a substantive different feature.

(6) In view of the above, the Invention and Cited Invention are identical in the following point.

<Corresponding Feature>

C A geometric accounting processing method executed by a computer program, the computer program conducting control in such a way as executing:

A1 a step of processing for creating a table in which two axes intersecting with each other at an origin are an axis of debit items (X axis, temporally), and an axis of credit items (Y axis, temporally) on which account items including a last balance are arranged; and

A2' a step of processing for arranging, on the axis of debit items (X axis, temporally), account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of a profit and loss statement in a negative direction from the origin in turn, and,

A3' when arranging, on the axis of credit items (Y axis, temporally), account items including assets, liabilities, and net assets in a positive direction from the origin, and account items of a profit and loss statement in a negative direction from the origin in turn,

B1 in the table for which a time specification is made arbitrarily,

B2 a step of processing for recording a money amount N onto an address (point) specified by a debit item and a credit item arranged on the two axes become a work (operation) processing step the same as recording one transaction by describing, in one line of a transfer slip, a debit item and the money amount N, a credit item and the money amount N, and a transaction date and hour.

(7) Then, they are different in terms of the following points.

<The different features>

(Different Feature 1)

A point that, in the Invention, account items of a profit and loss statement arranged on the axis of debit items (X axis, temporally) in a negative direction from the origin are account items of "expenses", whereas, in Cited Invention, these are account items of "income and expenses".

(Different Feature 2)

A point that account items of a profit and loss statement to arranged on the axis of credit items (Y axis, temporally) in a negative direction from the origin are account items of "income" in the Invention, whereas, in Cited Invention, these are account items of "income and expenses".

4 Judgment on the different features

Both of Different Feature 1 and Different Feature 2 are ones regarding account items of a profit and loss statement, and thus will be examined together.

Although, in Cited Invention, on both of the axis of debit items (X axis, temporally) and the axis of credit items (Y axis, temporally), "income" and "expenses" are arranged, there is no indication of "subtotal", "balance", and "total" in FIG. 1 for items of "income" ("net sales", "commission income", and "interest income") on the axis of debit items (X axis, temporally) and items of "expenses" ("material cost", "labor cost", "expenses", and "subcontracting cost") on the axis of credit items (Y axis, temporally) , and, therefore, these items are not used in practice. Then, also Cited Invention is an invention that aims at solving "in conventional financial statements such as a balance sheet and a profit and loss statement", "a problem that counter items constituting the numerical value of an item, and the numerical value of each counter item cannot be judged at a glance", and, therefore, it is suggested that items that are not used on an axis are not indicated.

In view of the above, in Cited Invention, it could have been achieved accordingly by a person skilled in the art to make account items of a profit and loss statement arranged on the axis of debit items (X axis, temporally) in a negative direction from the origin be account items of "expenses", rather than "income and expense", and to make account items of a profit and loss statement arranged on the axis of credit items (Y axis, temporally) in a negative direction from the origin be account items of "income", rather than "income and expenses".

In addition, the effect of doing so is an effect within a range that can be predicted by a person skilled in the art.

5 Appellant's allegation

In the written demand for appeal, Appellant alleges that the Invention is different from Cited Invention in a point that "temporal axis" is not added as a "parameter of the third dimension". However, the Invention specifies to the effect that "table" is one "for which a time specification is made arbitrarily", and, in that meaning, a temporal axis is being added. Therefore, it cannot be decided that this point is a different feature between the Invention and Cited Invention.

6 Summary

In view of the above, the Invention is an invention that could have been

invented by a person skilled in the art with ease based on Cited Invention, and, therefore, Appellant should not be granted a patent for that under the provisions of Article 29(2) of the Patent Act.

No. 5 Closing

As above, it cannot be said that the method described in Claim 1 of the Scope of Claims of the present application is an "invention" as a protection subject of the Patent Act, and it does not meet the requirement stipulated in the main paragraph of Article 29(1) of the Patent Act, and, in addition, even if the method described in Claim 1 of the Scope of Claims of the present application is treated as an invention, Appellant should not be granted a patent in accordance with the provisions of Article 29(2) of the Patent Act. There is no error in Examiner's decision saying to this effect.

Accordingly, without examining the other claims, the present application should be refused, and, therefore, the appeal decision shall be made as described in the conclusion.

March 18, 2019

Chief administrative judge: SATO, Tomoyasu
Administrative judge: AIZAKI, Hirotsune
Administrative judge: TANAKA, Hideki