ACCENTURE LTD
Form DEF 14A
December 19, 2008

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
SCHEDULE 14A
Proxy Statement Pursuant to Section 14(a) of the
Securities Exchange Act of 1934

Filed by the Registrant þ

Filed by a Party other than the Registrant o

Check the appropriate box:

o Preliminary Proxy Statement

o **Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**

þ Definitive Proxy Statement

o Definitive Additional Materials

o Soliciting Material Pursuant to §240.14a-12

Accenture Ltd
(Name of Registrant As Specified In Its Charter)
None
(Name of Person(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

þ No fee required.

o Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.

1) Title of each class of securities to which transaction applies:

2) Aggregate number of securities to which transaction applies:

3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

4) Proposed maximum aggregate value of transaction:

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1) Amount Previously Paid:

2) Form, Schedule or Registration Statement No.:

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William D. Green
Chairman & CEO

December 19, 2008

Dear Fellow Shareholder:

You are cordially invited to attend the 2009 Annual General Meeting of Shareholders (the Annual Meeting), which will be held at 12:00 p.m., local time, on February 12, 2009, at Accenture s New York office, located at 1345 Avenue of the Americas, 6th Floor, New York, New York 10105, USA.

At this year s meeting, you are asked to vote on (i) the re-appointment of five directors and (ii) the re-appointment of KPMG LLP as our independent auditors and authorization of the Audit Committee of the Board of Directors (the Board) to determine KPMG LLP s remuneration. In addition, the audited consolidated financial statements of Accenture and its subsidiaries for the fiscal year ended August 31, 2008 will be received at the Annual Meeting.

Our Board has nominated the director nominees and has made the proposal to re-appoint KPMG LLP. The Board recommends that you vote for the re-appointment of each director nominee and for the re-appointment of KPMG LLP as our independent auditors and authorization of the Audit Committee of the Board to determine their remuneration.

Your vote is very important to the company. We urge you to read the accompanying materials regarding the matters to be voted on at the Annual Meeting and to submit your voting instructions by proxy. You may submit your proxy either by returning the enclosed proxy card or by submitting your proxy over the telephone or the Internet. If you submit your proxy before the meeting but later decide to attend the meeting in person, you may still vote in person at the meeting.

Please let us know whether you plan to attend the Annual Meeting, as indicated in your proxy instructions. Please note that, if your shares are held in a name other than your own (for example, if your shares are held by a broker in street name), then you must take certain steps, described in the proxy statement, to be admitted into the meeting.

Thank you for your continued support.

WILLIAM D. GREEN
Chairman & CEO

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NOTICE OF THE 2009 ANNUAL GENERAL MEETING OF SHAREHOLDERS

To our Shareholders:

You are hereby notified that the 2009 Annual General Meeting of Shareholders of Accenture Ltd will be held at 12:00 p.m., local time, on February 12, 2009, at our New York office, located at 1345 Avenue of the Americas, 6th Floor, New York, New York 10105, USA, to receive the report of our independent auditors and the financial statements for our fiscal year ended August 31, 2008, and to vote upon the following proposals:

1. to re-appoint Charles H. Giancarlo (who was newly appointed as a director on December 15, 2008) as a Class I director for a term expiring at our annual general meeting of shareholders in 2011, and to re-appoint Dina Dublon, William D. Green, Nobuyuki Idei and Marjorie Magner as Class II directors, each for a term expiring at our annual general meeting of shareholders in 2012;

2. to re-appoint KPMG LLP as independent auditors of Accenture Ltd for a term expiring at our annual general meeting of shareholders in 2010 and to authorize the Audit Committee of the Board of Directors to determine their remuneration; and

3. to transact any other business that may properly come before the meeting and any adjournment or postponement of the meeting.

The Board of Directors recommends that you vote for each of these proposals.

The Board of Directors has set December 15, 2008 as the record date for the meeting. This means that only those persons who were registered holders of Accenture Ltd s Class A common shares or Class X common shares at the close of business on that record date will be entitled to receive notice of the meeting and to attend and vote at the meeting. This proxy statement contains additional information on how to attend the meeting and vote your shares in person. To vote your shares, you will need the control number included on the proxy card accompanying this proxy statement.

Important Notice Regarding the Availability of Proxy Materials for the Shareholder Meeting to Be Held on February 12, 2009: This proxy statement, along with our Annual Report on Form 10-K for the fiscal year ended August 31, 2008 and the 2008 Letter from Our Chairman & CEO, are available free of charge on the Investor Relations section of our website (http://investor.accenture.com).

By order of the Board of Directors,

DOUGLAS G. SCRIVNER
General Counsel and Secretary

December 19, 2008

**PLEASE SUBMIT YOUR PROXY BY TELEPHONE OR THE INTERNET,
OR BY MARKING, SIGNING, DATING AND RETURNING A PROXY CARD.**

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PROXY STATEMENT

GENERAL INFORMATION

The Board of Directors (the Board) of Accenture Ltd is soliciting your proxy for use at the 2009 Annual General Meeting of Shareholders (the Annual Meeting) to be held on February 12, 2009. These proxy materials are first being sent to shareholders beginning on or about December 19, 2008.

Accenture is one of the world s leading management consulting, technology services and outsourcing organizations. As of August 31, 2008, we had more than 186,000 employees based in 52 countries and revenues before reimbursements of approximately $23.39 billion for fiscal 2008. We operate globally with one common brand and business model designed to enable us to provide clients around the world with the same high level of service.

Accenture Ltd maintains its registered office in Bermuda at Canon s Court, 22 Victoria Street, Hamilton HM12, Bermuda. Our telephone number in Bermuda is +1 441-296-8262. You may contact our Investor Relations Group by telephone in the United States and Puerto Rico at +1 877-ACN-5659 (+1 877-226-5659) and outside the United States and Puerto Rico at +1 678-999-4566, by e-mail at investor.relations@accenture.com or by mail at Accenture, Investor Relations, 1345 Avenue of the Americas, New York, New York 10105, USA.

Our website address is www.accenture.com. We use our website as a channel of distribution for company information. We make available free of charge on the Investor Relations section of our website (http://investor.accenture.com) our Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and all amendments to those reports as soon as reasonably practicable after such material is electronically filed with or furnished to the Securities and Exchange Commission (the SEC) pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the Exchange Act). We also make available through our website other reports filed with or furnished to the SEC under the Exchange Act, including our proxy statements and reports filed by officers and directors under Section 16(a) of the Exchange Act, as well as our Code of Business Ethics, our Corporate Governance Guidelines and the charters of each of the Board s committees. You may request any of these materials and information in print by contacting our Investor Relations Group. We do not intend for information contained in our website to be part of this proxy statement.

You also may read and copy any materials we file with the SEC at the SEC s Public Reference Room at 100 F Street, N.E., Washington, DC 20549, USA. You may obtain information on the operation of the Public Reference Room by calling the SEC at +1 800-SEC-0330 (+1 800-732-0330). The SEC maintains an Internet site (http://www.sec.gov) that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC.

We use the terms Accenture, the Company, we, our and us in this proxy statement to refer to Accenture Ltd and subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on August 31.

ABOUT THE ANNUAL MEETING

Date, Time and Place of the Annual Meeting

We will hold the Annual Meeting at 12:00 p.m., local time, on February 12, 2009, at our New York office, located at 1345 Avenue of the Americas, 6th Floor, New York, New York 10105, USA, subject to any adjournments or postponements.

Who Can Vote; Votes Per Share

The Board has set December 15, 2008 as the record date for the Annual Meeting. All persons who were registered holders of Accenture Ltd s Class A common shares or Class X common shares at the close of business on that date are shareholders of record for the purposes of the Annual Meeting and will be entitled to attend and vote at the Annual Meeting. As of the close of business on that date, there were 664,312,579 Class A common shares outstanding (which includes 56,961,688 shares held by subsidiaries of Accenture) and 113,576,720 Class X common shares outstanding. Class A common shares held by our subsidiaries will be voted in a manner that will have no impact on the outcome of any vote of the shareholders of Accenture Ltd.

Each shareholder of record will be entitled to one vote per Class A common share and one vote per Class X common share on each matter submitted to a vote of shareholders, as long as those votes are represented at the Annual Meeting, either in person or by proxy. Holders of Class A common shares and Class X common shares will vote together, and not as separate classes, on all matters being considered at the Annual Meeting. Your shares will be represented if you attend and vote at the Annual Meeting or if you submit a proxy.

How to Vote; Submitting Your Proxy; Revoking Your Proxy

You may vote your shares either by voting in person at the Annual Meeting or by submitting a completed proxy. By submitting your proxy, you are legally authorizing another person to vote your shares. The enclosed proxy designates William D. Green, Pamela J. Craig and Douglas G. Scrivner to vote your shares in accordance with the voting instructions you indicate in your proxy.

If you submit your proxy designating William D. Green, Pamela J. Craig and Douglas G. Scrivner as the individuals authorized to vote your shares, but you do not indicate how your shares are to be voted, then your shares will be voted by those individuals in accordance with the Board s recommendations, which are described in this proxy statement. In addition, if any other matters are properly brought up at the Annual Meeting (other than the proposals contained in this proxy statement), then each of these individuals will have the authority to vote your shares on those matters in accordance with his or her discretion and judgment. The Board currently does not know of any matters to be raised at the Annual Meeting other than the proposals contained in this proxy statement.

You may submit your proxy either by mail, by telephone (at the number set forth in the accompanying proxy materials) or via the Internet (www.cesvote.com). Please let us know whether you plan to attend the Annual Meeting by marking the appropriate box on your proxy card or by following the instructions provided when you submit your proxy by telephone or via the Internet. In order for your proxy to be validly submitted and for your shares to be voted in accordance with your proxy, we must *receive* your mailed proxy by 5:00 p.m., Eastern Standard Time, on February 11, 2009 (February 9, 2009 for Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup Global Markets, Inc. (Citigroup)). If you submit your proxy by telephone or via the Internet, then you may submit your voting instructions up until 6:00 a.m., Eastern

Standard Time, on February 12, 2009 (February 9, 2009 for

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Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup).

Your proxy is revocable. After you have submitted your proxy, you may revoke it by mail before the Annual Meeting by sending a written notice to our General Counsel and Secretary at 50 W. San Fernando Street, San Jose, California 95113, USA. Your notice must be received no later than one hour prior to the beginning of the Annual Meeting. If you wish to revoke your submitted proxy card and submit new voting instructions by mail, then you must sign, date and mail a new proxy card with your new voting instructions, which we must receive by 5:00 p.m., Eastern Standard Time, on February 11, 2009 (February 9, 2009 for Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup). If you submitted your proxy by telephone or via the Internet, you may revoke your submitted proxy and/or submit new voting instructions by that same method, which must be received by 6:00 a.m., Eastern Standard Time, on February 12, 2009 (February 9, 2009 for Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup). You also may revoke your proxy in person and vote your shares at the Annual Meeting. Attending the Annual Meeting without taking one of the actions above will not revoke your proxy.

Your vote is very important to the Company. If you do not plan to attend the Annual Meeting, we encourage you to read the enclosed proxy statement and submit your completed proxy prior to the Annual Meeting so that your shares will be represented and voted in accordance with your instructions.

If your shares are not registered in your name but in the street name of a bank, broker or other holder of record (a nominee), then your name will not appear in Accenture Ltd s register of shareholders. Those shares are held in your nominee s name, on your behalf, and your nominee will be entitled to vote your shares. This applies to our employees who received, through our employee plans, shares that are held by Citigroup and/or UBS Financial Services Inc. In order for you to attend the Annual Meeting, you must bring a letter or account statement showing that you beneficially own the shares held by the nominee. Note that even if you attend the Annual Meeting, you cannot vote the shares that are held by your nominee. Rather, you should submit voting directions to your nominee, which will instruct your nominee how to vote those shares on your behalf.

Quorum and Voting Requirements

In order to establish a quorum at the Annual Meeting, there must be at least two shareholders represented at the meeting, either in person or by proxy, who have the right to attend and vote at the meeting, and who together hold shares representing more than 50 percent of the votes that may be cast by all shareholders of record. For purposes of determining a quorum, abstentions and broker non-votes are counted as represented. A non-vote occurs when a nominee (such as a broker) holding shares for a beneficial owner abstains from voting on a particular proposal because the nominee does not have discretionary voting power for that proposal and has not received instructions from the beneficial owner on how to vote those shares.

For each of the proposals being considered at the Annual Meeting, approval of the proposal requires the affirmative vote of a simple majority of the votes cast. There is no cumulative voting in the appointment of directors. The appointment of each director nominee will be considered and voted upon as a separate proposal. Abstentions and broker non-votes will not affect the voting results. If the proposal for the appointment of a director nominee does not receive the required majority of the votes cast, then the director will not be appointed and the position on the Board that would have been filled by the director nominee will become vacant. The Board has the ability to fill the vacancy upon the recommendation of its Nominating & Governance Committee, in accordance with Accenture s bye-

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laws, with that director subject to re-appointment by Accenture Ltd s shareholders at the next following annual general meeting of shareholders.

Proxy Solicitation

Accenture Ltd will bear the costs of soliciting proxies from the holders of our Class A common shares and Class X common shares. We are initially soliciting these proxies by mail and e-mail, but solicitation may be made by our directors, officers and selected other Accenture employees telephonically, electronically or by other means of communication, and by Innisfree M&A Incorporated, whom we have hired to assist in the solicitation and distribution of proxies. Directors, officers and employees who help us in the solicitation will not be specially compensated for those services, but they may be reimbursed for their out-of-pocket expenses incurred in connection with the solicitation. Innisfree M&A Incorporated will receive a fee of $10,000, plus reasonable expenses, for its services. Brokerage houses, nominees, fiduciaries and other custodians will be requested to forward soliciting materials to beneficial owners and will be reimbursed for their reasonable out-of-pocket expenses incurred in sending proxy materials to beneficial owners. Corporate Election Services will act as our Inspector of Election at the Annual Meeting and assist us in tabulating the votes.

2008 Audited Financial Statements

At the Annual Meeting, we will present the audited consolidated financial statements for our fiscal year ended August 31, 2008. Copies of these financial statements are included in our Annual Report on Form 10-K, which we are delivering to you with this proxy statement. You may also access these materials through our website at http://investor.accenture.com.

PROPOSAL NO. 1 RE-APPOINTMENT OF DIRECTORS

The Board currently has 11 members, who are divided into three classes based upon the cycle of their respective terms in office. At each annual general meeting of shareholders, the appointment of the directors constituting one class of Board membership expires, and the shareholders vote at that meeting to appoint the directors nominated for these Board positions, each to hold office for a three-year term.

On December 15, 2008, the Board, in accordance with Accenture s bye-laws and upon the recommendation of the Nominating & Governance Committee, appointed Charles H. Giancarlo as a Class I director. This newly-appointed director is subject to re-appointment by Accenture Ltd s shareholders at the Annual Meeting. In addition, the terms of our four Class II directors will expire in 2009. The Board may appoint additional directors, in accordance with Accenture s bye-laws, upon the recommendation of the Nominating & Governance Committee and subject to re-appointment by Accenture Ltd s shareholders at the next annual general meeting of shareholders. In addition, the Board has the authority under the bye-laws to establish the size of the Board, so long as the number of directors remains within the range specified in the bye-laws (currently no less than 8 nor more than 15).

Proxies cannot be voted for a greater number of persons than the number of nominees named.

Class I and II Directors

Charles H. Giancarlo (having been appointed by the Board as a Class I director) is subject to re-appointment by our shareholders, and all four Class II directorships expire at the Annual Meeting. The Board is nominating Mr. Giancarlo for re-appointment as a Class I director for a term expiring at the 2011 annual general meeting of shareholders. The Nominating & Governance Committee reviewed the performance and qualifications of the current Class II directors and recommended to the Board that each be re-appointed to serve for an additional three-year term. The Board is nominating these four individuals for re-appointment as Class II directors, each for a three-year term expiring at the 2012 annual general meeting of shareholders. All of the director nominees are current Board members:

Charles H. Giancarlo (Class I)

Dina Dublon (Class II)

William D. Green (Class II)

Nobuyuki Idei (Class II)

Marjorie Magner (Class II)

THE BOARD RECOMMENDS THAT YOU VOTE FOR THE RE-APPOINTMENT OF EACH OF THE BOARD S FIVE DIRECTOR NOMINEES.

If you submit your proxy designating William D. Green, Pamela J. Craig and Douglas G. Scrivner as your proxies but do not indicate how your shares should be voted, then your shares will be voted in favor of the re-appointment of all nominees. If any nominee is unwilling or unable to serve as a director, then the Board may propose another person in place of that original nominee, and the individuals designated as your proxies will vote to appoint that proposed person, unless the Board decides to reduce the number of directors constituting the full Board. All of the nominees have indicated that they will be willing and able to serve as directors.

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BOARD AND CORPORATE GOVERNANCE MATTERS

Director Biographies

Set forth below are the biographies of our director nominees and our directors.

Class I Director Nominee

Charles H. Giancarlo
51 years old
Class I Director Nominee
Member, Finance Committee
Member, Nominating & Governance Committee

Charles H. Giancarlo has been a director since December 2008. Mr. Giancarlo is currently the interim president and chief executive officer of Avaya, Inc., and he has also been a managing director of the private investment firm Silver Lake since 2007. Previously, Mr. Giancarlo had a variety of roles at Cisco Systems, Inc. Most recently, he was Cisco s executive vice president and chief development officer, a position he held starting in July 2005. In this position, he was responsible for all Cisco business units and divisions and over 30,000 employees. Mr. Giancarlo was also president of Cisco-Linksys, LLC starting in June 2004. From July 2004 to July 2005, he was chief technology officer. Prior to that, Mr. Giancarlo was senior vice president and general manager of product development from July 2001 to July 2004. He is a director of NetFlix, Inc.

Class II Director Nominees

Dina Dublon
55 years old
Class II Director Nominee
Chair, Finance Committee

Dina Dublon has been a director since October 2001. From December 1998 until December 2004, she was chief financial officer of JPMorgan Chase & Co. and its predecessor company. Prior to being named its chief financial officer, she held numerous other positions with that company, including corporate treasurer, managing director of the Financial Institutions Division and head of asset liability management. She is a director of Microsoft Corp. and PepsiCo, Inc.

William D. Green
55 years old
Class II Director Nominee

William D. Green became chairman of the Board of Directors on August 31, 2006, and has been our chief executive officer since September 2004 and a director since June 2001. From March 2003 to August 2004 he was our chief operating officer Client Services, and from August 2000 to August 2004 he was our country managing director, United States. Mr. Green has been with Accenture for 29 years.

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Nobuyuki Idei
71 years old
Class II Director Nominee
Member, Nominating & Governance Committee

Nobuyuki Idei has been a director since February 2006. Mr. Idei is the chief executive officer of Quantum Leaps Corporation, an advisory firm to Japanese and Asian businesses he founded in April 2006. Since June 2005, Mr. Idei has been chairman of the advisory board of Sony Corporation. From April 2003 until June 2005, Mr. Idei was chairman and Group CEO of Sony Corporation, from June 2000 to March 2003, he was chairman and chief executive officer, and from June 1999 to June 2000, he was president and chief executive officer of Sony Corporation. Mr. Idei is a director of Baidu.com, a Chinese internet company, and a director of FreeBit Co., Ltd, a Japanese internet company.

Marjorie Magner
59 years old
Class II Director Nominee
Member, Finance Committee
Member, Compensation Committee

Marjorie Magner has been a director since February 2006. Ms. Magner is currently a partner with Brysam Global Partners, LLC, a private equity firm she co-founded that invests in financial services, and is the former chairman and chief executive officer, Global Consumer Group, of Citigroup, Inc. Ms. Magner previously held various other positions within Citigroup, including chief operating officer, Global Consumer Group, from April 2002 to August 2003, and chief administrative officer and senior executive vice president from January 2000 to April 2002. She is a director of Gannett Co., Inc.

Other Current Directors Class I

Blythe J. McGarvie
52 years old
Class I Director
Chair, Audit Committee

Blythe J. McGarvie has been a director since October 2001. Since January 2003, she has served as chief executive officer of Leadership for International Finance, LLC, a firm that focuses on improving clients financial positions and providing leadership seminars for corporate and academic groups. From July 1999 to December 2002, she was executive vice president and chief financial officer of BIC Group. She is a member of the board of directors of The Pepsi Bottling Group, Inc., The Travelers Companies, Inc. and Viacom Inc. Ms. McGarvie s current term as director expires at our annual general meeting of shareholders in 2011.

Sir Mark Moody-Stuart
68 years old
Class I Director
Lead Director
Chair, Compensation Committee

Sir Mark Moody-Stuart has been a director since October 2001 and our lead director since November 2002. Since 2002, he has served as non-executive chairman of Anglo American plc, and he is the former chairman of The Shell Transport and Trading Company and former chairman of the Committee of Managing Directors of the Royal Dutch/Shell Group of Companies. From July 1991 to June 2001, he was managing director of Shell Transport and a managing director of Royal Dutch/ Shell Group. In addition to Anglo American plc, Sir Mark is a director of HSBC Holdings PLC. Sir Mark s current term as director expires at our annual general meeting of shareholders in 2011.

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Other Current Directors Class III

Dennis F. Hightower 67 years old Class III Director Member, Compensation Committee Member, Nominating & Governance Committee	Dennis F. Hightower has been a director since November 2003. From May 2000 until his retirement in March 2001, he was chief executive officer of Europe Online Networks S.A., a Luxembourg-based Internet services provider. He is a director of Domino s Inc. Mr. Hightower s current term as director expires at our annual general meeting of shareholders in 2010.
William L. Kimsey 66 years old Class III Director Member, Audit Committee	William L. Kimsey has been a director since November 2003. From October 1998 until his retirement in September 2002, Mr. Kimsey was global chief executive officer of Ernst & Young Global. He is a director of Western Digital Corporation and Royal Caribbean Cruises Ltd. Mr. Kimsey s current term as director expires at our annual general meeting of shareholders in 2010.
Robert I. Lipp 70 years old Class III Director Member, Audit Committee	Robert I. Lipp has been a director since October 2001. In October 2008, he joined Brysam Global Partners, LLC, a private equity firm that invests in financial services, as a senior partner. He is currently a senior advisor at JPMorgan Chase & Co. and was a director from September 2005 to September 2008. From April 2004 to September 2005, he was executive chairman of The Travelers Companies, Inc. From December 2001 to April 2004, Mr. Lipp was chairman and chief executive officer of its predecessor company, Travelers Property Casualty Corp. Mr. Lipp also served as chairman of the board of Travelers Insurance Group Holdings Inc. from 1996 to 2000 and from January 2001 to October 2001. During 2000 he was a vice-chairman and member of the office of the chairman of Citigroup. Mr. Lipp is a director of The Travelers Companies, Inc. Mr. Lipp s current term as director expires at our annual general meeting of shareholders in 2010.
Wulf von Schimmelmann 61 years old Class III Director Chair, Nominating & Governance Committee	Wulf von Schimmelmann has been a director since October 2001. He was the chief executive officer of Deutsche Postbank AG, Germany s largest independent retail bank, from 1999 until his retirement in June 2007. He is also a member of the board of directors of Deutsche Post World Net Group and Deutsche Telekom AG. Mr. von Schimmelmann s current term as director expires at our annual general meeting of shareholders in 2010.

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Communicating with the Board

The Board welcomes your questions and comments. If you would like to communicate directly with the Board, our non-management directors as a group or Sir Mark Moody-Stuart, our lead director, then you may submit your communication to our General Counsel and Secretary, Accenture Ltd, 50 W. San Fernando Street, San Jose, California 95113, USA. Communications and concerns will be forwarded to the Board, our non-management directors as a group or our lead director, as appropriate. We also have established mechanisms for communicating concerns or questions to our compliance office. You may direct any such concerns by e-mail to compliance.program@accenture.com or by calling the Accenture Ethics Line at +1 312-737-8262. Our Code of Business Ethics and underlying policies prohibit any retaliation or other adverse action against anyone for raising a concern. If you wish to raise your concern in an anonymous manner, then you may do so.

Board Meetings and Committees

The Board expects that its members will rigorously prepare for, attend and participate in all Board and applicable committee meetings and each annual general meeting of shareholders. Directors are also expected to become familiar with Accenture s management team and operations as a basis for discharging their oversight responsibilities. During fiscal 2008, the Board held five meetings, four of which were held in person. Each of our then current directors except for Mr. Idei attended at least 75% of the aggregate of Board meetings and meetings of any Board committee on which he or she served during fiscal 2008. All of our then current Board members attended our annual general meeting of shareholders in 2008.

Our non-management directors who are not employees of the Company meet separately at each regularly scheduled Board meeting. These non-management directors held four meetings during fiscal 2008, each led by Sir Mark Moody-Stuart, the lead director.

The Board maintains an Audit Committee, a Compensation Committee, a Nominating & Governance Committee and a Finance Committee. From time to time, the Board may also create ad hoc or special committees for certain purposes in addition to the these four standing committees. Each standing committee operates pursuant to a written charter that is available in the Corporate Governance section of our website, accessible through our Investor Relations page at http://investor.accenture.com. A copy of our Corporate Governance Guidelines (including our independence standards) and our Code of Business Ethics can be found in the Corporate Governance section of our website. If the Board grants any waivers from our Code of Business Ethics to any of our directors or officers, or if we amend our Code of Business Ethics, we will disclose these matters through the Investor Relations section of our website. Printed copies of all of these materials are also available upon written request to our Investor Relations Group.

Director Independence

The Board has adopted categorical standards designed to assist the Board in assessing director independence (the Independence Standards). The Independence Standards are included in our Corporate Governance Guidelines, which can be found in the Corporate Governance section of our website, accessible through our Investor Relations page at http://investor.accenture.com. The Corporate Governance Guidelines and the Independence Standards have been designed to align with the standards required by the New York Stock Exchange (the NYSE). Our Corporate Governance Guidelines state that the Board shall perform an annual review of the independence of all directors and nominees, and the Board shall affirmatively determine that to be considered independent, a director must not have any direct or indirect material relationship with Accenture. The Independence Standards are as follows:

1. A director will not be independent if, within the prior three years, he or she:

   Was employed by Accenture (including any affiliate);

   Was employed by, a partner in or otherwise affiliated with Accenture s independent auditors or any law firm retained by Accenture;

   Was an officer or senior employee of a company on whose board of directors an Accenture executive officer serves;

   Has been employed as an executive officer of another company where any of Accenture s executive officers at the same time serves or served on that company s compensation committee; or

   Personally provided professional services to Accenture or its affiliates or any executive officer, or otherwise received direct compensation from Accenture, if the amount of payments has exceeded $100,000 during any twelve-month period within the last three years.

Note: Such a position by an immediate family member of the director shall have the same effect on the director s independence, except that the Board has concluded that employment by Accenture of adult children in non-executive officer roles shall not preclude a determination of independence of a director.

2. Relationships of the following types will not be considered to be material relationships that would impair a director s independence:

   The director is a current employee or an immediate family member is a current executive officer of another company that has made payments to, or received payments from, Accenture in an amount which, during any of the company s prior three fiscal years, did not exceed the greater of 2 percent of the consolidated gross revenues of the other company or $1 million.

   The director is an officer, director, trustee (or equivalent) of a charitable or non-profit organization and, during the company s prior three fiscal years, the amount of charitable contributions directed by Accenture or its executive officers (not including those matching contributions by employees) to that organization did not exceed the greater of 2 percent of the organization s consolidated gross revenues or $1 million.

3. Any director with a relationship that exceeds the financial guidelines of section 2 above for the periods noted will not be deemed independent.

4. In addition to the above, the Board will broadly consider all relevant facts and circumstances when assessing director independence.

5. The company will explain in its annual proxy statement its assessment of the independence of each of its outside directors.

Each year, our directors complete a questionnaire that, among other things, elicits information to assist the Nominating & Governance Committee in assessing whether the director meets the Company s Independence

Standards. Utilizing these responses and other information, the Nominating & Governance Committee evaluates, with regard to each director, whether the director currently has or had any (i) employment or professional relationship that, in and of itself, would, pursuant to the Company s independence standards, require a conclusion that the director is not independent and/or

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(ii) employment or professional relationship with any organization with which Accenture has or had a relationship, where the organization made or received payments from Accenture. If a director has or had a relationship with an organization which made or received payments from Accenture, information regarding the amount of such payments is provided to the Nominating & Governance Committee. The Nominating & Governance Committee then determines whether the amount of any such payments requires, pursuant to the Independence Standards or otherwise, a conclusion that the director is not independent. Furthermore, the Nominating & Governance Committee discusses any other relevant facts and circumstances regarding the nature of these relationships to determine whether other factors, regardless of the Independence Standards, might impede a director s independence.

Based on its analysis, the Nominating & Governance Committee has determined that each of our directors who is not an employee of the Company has satisfied the Independence Standards, as well as the independence requirements of the NYSE. The Board concurred in these independence determinations. The following 10 of our 11 current directors are independent: Sir Mark Moody-Stuart (lead director), Dina Dublon, Charles H. Giancarlo, Dennis F. Hightower, Nobuyuki Idei, William L. Kimsey, Robert I. Lipp, Marjorie Magner, Blythe J. McGarvie and Wulf von Schimmelmann. In reaching its determinations, the Nominating & Governance Committee and the Board considered, among other relationships, the relationships the directors had with parties identified above in their biographies that received payments from or made payments to Accenture, including the facts that Ms. Dublon, Mr. Lipp and Ms. Magner are former employees of companies to whom Accenture has made payments in the ordinary course of business; Mr. Idei is a senior corporate advisor to a client of the Company that makes payments to the Company in the ordinary course of business; Mr. Giancarlo is an executive officer of a client of the Company that makes payments to the Company in the ordinary course of business; and Mses. Magner, McGarvie and Dublon and Messrs. Hightower, Kimsey, Lipp, Moody-Stuart and von Schimmelmann are current or former directors of clients of the Company that make payments to the Company in the ordinary course of business.

Audit Committee

The Audit Committee was established by the Board for the purpose of, among other things, overseeing Accenture s accounting and financial reporting processes and audits of our financial statements, in accordance with Section 10A(m) of the Exchange Act. The Audit Committee members are Blythe J. McGarvie (who serves as chair), William L. Kimsey and Robert I. Lipp. The Board has determined that each of these members meets the financial literacy and independence requirements of the NYSE, and that Ms. McGarvie and Mr. Kimsey each qualifies as an audit committee financial expert for purposes of the rules and regulations of the SEC. The Board does not limit the number of audit committees on which its Audit Committee members may serve but monitors and assesses the audit committee memberships (and other responsibilities) of its Audit Committee members on a regular basis to confirm their ability to serve Accenture effectively.

The Audit Committee held eight meetings in fiscal 2008, three of which were held in person. The Audit Committee s primary duties and responsibilities are to:

- review and discuss with management and the independent auditors our annual audited financial statements and quarterly financial statements, including a review of Management s Discussion and Analysis of Financial Condition and Results of Operations in the Company s Form 10-K and Form 10-Q filings, as well as the Company s earnings press releases and information related thereto;

- retain and terminate, subject to shareholder approval, independent auditors and approve all audit engagement fees and terms for the Company and its subsidiaries; approve any audit and any permissible non-audit engagement or relationship with our independent auditors; review at

least annually the qualifications, performance and independence of our independent auditors; review with our independent auditors any audit problems or difficulties and management s response; and set hiring policies related to employees or former employees of our independent auditors to ensure independence;

review and monitor the company s processes in order to assess the integrity of our internal and external reporting processes and controls; review the effect of any regulatory and accounting initiatives and the effects of these initiatives and any off-balance sheet structures on our financial statements; establish regular systems of reporting to the committee regarding any significant judgments made in the preparation of the financial statements or any significant difficulties encountered during the course of a review or audit; review any significant disagreement between management and the independent or internal auditors with respect to the preparation of the financial statements; and from time to time, hold separate meetings with management, independent auditors and internal auditors on these matters;

review with our counsel any legal matter that could significantly impact our financial statements or operations; discuss with management and our independent auditors our risk assessment and risk management guidelines and policies; oversee our compliance program and adherence to our Code of Business Ethics; establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters; and oversee the maintenance of an internal audit function; and

prepare a report to be included in our proxy statement, provide other regular reports to the Board and maintain minutes or records of its meetings and activities.

Compensation Committee

Scope, Authority and Membership

The Compensation Committee consists of three independent directors: Sir Mark Moody-Stuart (who serves as chair), Dennis F. Hightower and Marjorie Magner. The Compensation Committee acts on behalf of the board of directors and by extension the shareholders to establish the compensation of executive officers of the company and provides oversight of the company s global compensation philosophy. The Compensation Committee also acts as the oversight committee with respect to the company s equity compensation plans. In overseeing those plans, the Compensation Committee has delegated authority for day-to-day administration, implementation and interpretation of the Company s equity compensation programs to the Company s executive officers.

The Compensation Committee held seven meetings in fiscal 2008, five of which were held in person. The Compensation Committee s primary duties and responsibilities are to:

determine our chief executive officer s annual compensation, taking into consideration feedback provided by the Nominating & Governance Committee based on its review of the chief executive officer s performance and additional input on his performance provided by our chief human resources officer after consultation with members of our executive leadership team; review and approve salaries and other matters relating to the compensation of our executive officers, based in part on the chief executive officer s recommendation; approve the material terms of any employment agreements, severance arrangements, change-in-control arrangements or similar agreements or arrangements with our executive officers; and review and determine on a biannual basis the appropriateness of compensation of Board members;

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establish and maintain our equity compensation policies and practices; review and make recommendations to the Board with respect to our incentive-compensation and equity-based plans; oversee the administration of our equity compensation plans; review and approve all equity compensation plans; and retain outside compensation and benefits consultants to gather independent advice about our compensation structure; and

review and make a recommendation with respect to inclusion of the Compensation Discussion and Analysis in the proxy statement; provide a description of the processes and procedures for determining executive and director compensation and prepare a report to be included in our proxy statement; provide other regular reports to the Board and maintain minutes or records of its meetings and activities.

Process of Determining Executive Compensation

A number of individuals and entities contribute to the process of reviewing and determining the compensation of our named executive officers:

Compensation Committee. Our Compensation Committee makes the final determination regarding the annual compensation of Mr. Green, our chief executive officer, taking into consideration the evaluation of Mr. Green s performance for the prior fiscal year provided by the Nominating & Governance Committee. Our Compensation Committee also reviews Mr. Green s recommendation regarding the compensation of our other named executive officers and approves their compensation.

Nominating and Governance Committee. The Nominating & Governance Committee reviews Mr. Green s performance and provides a performance evaluation to the Compensation Committee.

Chief Executive Officer. Mr. Green provides the Compensation Committee with an evaluation of the performance of the other named executive officers, which includes an assessment of each individual s performance against his or her annual objectives and a recommendation regarding his or her compensation.

Chief Human Resources Officer. Our chief human resources officer solicits input from members of our executive leadership team (other than Mr. Green) and other senior leaders in the Company regarding the performance of our chief executive officer, and provides this information to the Nominating & Governance Committee to aid in their review of his performance. Our executive leadership team is comprised of 23 of our highest-level senior executives, including all of our named executive officers.

Compensation Consultant. Our Compensation Committee uses Watson Wyatt Worldwide (Watson Wyatt) as its compensation consultant. As requested by the committee, Watson Wyatt advises the Compensation Committee on general marketplace trends in executive compensation, makes proposals for executive compensation programs, recommends peer companies for inclusion in competitive market analyses of compensation, and responds to other requests from the Compensation Committee for advice or resources regarding the compensation of our chief executive officer and our other named executive officers. Watson Wyatt also makes recommendations for the Compensation Committee to consider regarding the final compensation package of our chief executive officer, as discussed under Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation Mr. Green.

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Nominating & Governance Committee

The Nominating & Governance Committee consists of four independent directors: Wulf von Schimmelmann (who serves as chair), Charles H. Giancarlo, Dennis F. Hightower and Nobuyuki Idei. Mr. Giancarlo joined the committee as of December 15, 2008 upon his appointment as a director. The Nominating & Governance Committee held four meetings in fiscal 2008, all of which were held in person. The Nominating & Governance Committee s primary duties and responsibilities are to:

- oversee Board selection, composition and evaluation, including the making of recommendations regarding the size and composition of the Board, the identification of qualified candidates for Board membership and the annual evaluation of overall Board effectiveness;
- manage the committee selection and composition process, including the making of recommendations to the Board for chairs of these committees and the establishment, monitoring and making of recommendations for the purpose, structure and operations of these committees and the creation or elimination of additional committees;
- monitor and oversee corporate governance matters, including reviews and recommendations regarding our constituent documents and Corporate Governance Guidelines and monitoring of new developments in the area of corporate governance;
- conduct an annual review of our chief executive officer and develop an effective chief executive officer succession plan; and
- provide regular reports to the Board and maintain minutes or records of its meetings and activities.

In evaluating candidates for Board membership, the Nominating & Governance Committee considers whether the candidate will complement the Board s geographic, age, gender and ethnic diversity and assesses the contribution that the candidate s skills and expertise will make with respect to guiding and overseeing Accenture s strategy and operations. The Nominating & Governance Committee seeks candidates who, at a minimum, have the following characteristics:

- the time, energy and judgment to effectively carry out his or her responsibilities as a member of the Board;
- a professional background that would enable the candidate to develop a deep understanding of our business;
- a range of skills and expertise sufficient to provide guidance and oversight with respect to the Company s operations;
- the ability to exercise judgment and courage in fulfilling his or her oversight responsibilities; and
- the ability to embrace Accenture s values and culture, and the possession of the highest levels of integrity.

The majority of the Board s current non-management directors, including Charles H. Giancarlo, have been identified and recruited with the assistance of a professional search firm specializing in the identification and recruitment of director candidates. Others have been individuals known to Board members through business or other relationships. Potential candidates are interviewed by members of the Nominating & Governance Committee (and, in some instances, other Board members) and, as appropriate, by members of our management team. Final consideration of the nominee is then conducted by the entire Board.

Because our Corporate Governance Guidelines address the processes by which shareholders may recommend director nominees, the Nominating & Governance Committee has not adopted a specific policy regarding the consideration of shareholder nominees for directors, although its general policy is to welcome and consider any such recommendations. If you would like to recommend a future nominee for Board membership, you can submit a written recommendation with the name and other pertinent information of the nominee to: Mr. Wulf von Schimmelmann, chair of the Nominating & Governance Committee, c/o Accenture, 50 W. San Fernando Street, San Jose, California 95113, USA, Attention: General Counsel and Secretary. Please note that Accenture Ltd s bye-laws define certain time frames and nomination requirements with respect to any such recommendation. Please contact our General Counsel and Secretary at the above address for information on these requirements, or refer to Bye-law 80.1.2 (which can be found on the Governance Principles page of our website accessible through http://investor.accenture.com).

Finance Committee

The Finance Committee consists of three directors: Dina Dublon (who serves as chair), Charles H. Giancarlo and Marjorie Magner. Mr. Giancarlo joined the committee as of December 15, 2008 upon his appointment as a director, replacing Sir Mark Moody-Stuart. The Finance Committee held eight meetings in fiscal 2008, five of which were held in person. The Finance Committee s primary duties and responsibilities are to:

- oversee our capital structure and corporate finance activities;
- oversee our treasury function and advise with respect to our investment activities;
- review and make recommendations with respect to major acquisitions that Accenture may decide to undertake;
- review, evaluate and make decisions with respect to the management of our defined contribution and benefit plans;
- oversee our insurance plans and other activities to manage financial risks in our business; and
- provide regular reports to the Board and maintain minutes or records of its meetings and activities.

Certain Relationships and Related Person Transactions

Review and Approval of Related Person Transactions

Information about transactions involving related persons is presented to and assessed by the independent members of the Board. Related persons include the Company s directors and executive officers, as well as immediate family members of directors and executive officers, and certain large security holders and their family members. If the determination is made that a related person has or may have a material direct or indirect interest in any Company transaction, then the Company s independent directors would review, approve or ratify it, if appropriate, and the transaction would be disclosed if required under SEC rules. If the related person at issue is a director of the Company, or a family member of a director, then that director would not participate in the relevant discussions and review.

In general, the Company is of the view that the following transactions with related persons are not significant to investors because they take place under the Company s standard policies and procedures:

- the sale or purchase of products or services in the ordinary course of business and on an arm s length basis;

the employment of adult children by the Company where the compensation and other terms of employment are determined on a basis consistent with the Company s human resource policies; and

any grants or contributions made by the Company under one of its grant programs in accordance with the Company s corporate contribution programs.

Information considered in evaluating transactions include the nature of the related person s interest in the transaction, the material terms of the transaction, the importance of the transaction to both the Company and to the related person, whether the transaction would impair the judgment of a director or executive officer to act in the best interest of the Company, and any other matters either management or the independent directors deem appropriate. Our Code of Business Ethics and corporate policies require all our employees, including the members of the executive leadership team, to disclose their interests (including indirect interests through family members) with parties doing business with Accenture to management and/or the Board and remove themselves from all decisions related to that organization. Our specific policy regarding the review of these transactions by the Board is not currently in writing.

Senior Executive Tax Costs

The Company has informed certain of our senior executives that if the senior executive reported for tax purposes the transactions involved in connection with our transition to a corporate structure in 2001, the Company will, in certain circumstances, provide a legal defense to that individual if his or her reporting position is challenged by the relevant tax authority. In the event such a defense is unsuccessful, and the senior executive is then subject to extraordinary financial disadvantage, the Company will review such circumstances for that individual and find an appropriate way to avoid severe financial damage to that individual.

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REPORTS OF THE COMMITTEES OF THE BOARD

Audit Committee Report

Since its creation in 2001, the Audit Committee of the Board has been composed entirely of non-management directors. In addition, all of the members of the Audit Committee meet the independence and experience requirements set forth by the SEC and the NYSE.

The Audit Committee of the Board operates pursuant to a written charter, which may be accessed through the Corporate Governance section of Accenture s website, accessible through the Investor Relations page at http://investor.accenture.com. The charter describes the committee s purpose, which is to assist the Board in its general oversight of: (1) the quality and integrity of the Company s accounting and reporting practices and controls and its financial statements and reports; (2) the Company s compliance with legal and regulatory requirements; (3) the independent auditors qualifications and independence; and (4) the performance of the Company s internal audit function and independent auditors.

The Audit Committee reviews and assesses the adequacy of its charter on an annual basis. The Audit Committee last reviewed its charter in February 2008 and, at that time, made changes to clarify that the Audit Committee may carry out additional functions and adopt additional policies and procedures as appropriate in light of changing business, legal or other conditions. The Audit Committee has adopted pre-approval policies and procedures regarding the retention of the Company s independent auditor (and certain other independent audit firms) to provide audit or non-audit services and for the retention of any firm to provide audit services.

The members of the Audit Committee meet regularly with management (including the chief executive officer, chief operating officer, chief financial officer, principal accounting officer, chief risk officer and the general counsel and compliance officer) as well as with senior members of the Company s internal audit, tax, finance, treasury and legal groups and KPMG LLP, the Company s independent auditors. In addition, the committee meets regularly in separate sessions with representatives of KPMG LLP, the Company s chief financial officer, its general counsel and senior members of the Company s internal audit group. Based on discussions and information received during these meetings and otherwise, the Audit Committee members provide advice, counsel and direction to management and the auditors using their experience in business, financial and accounting matters. During fiscal 2008, the Audit Committee met eight times and routinely reported its activities to the full Board.

During fiscal 2008, the Audit Committee focused on numerous topics, which included the following:

- Reviewing and discussing with management, which has primary responsibility for the financial statements, and with Accenture s independent auditors the Company s annual audited financial statements and quarterly financial statements. The committee also reviewed related issues and disclosure items, including the Company s earnings press releases, and performed its regular review of critical accounting policies and the processes by which the Company s chief executive officer and chief financial officer certify the information contained in its quarterly and annual filings.

- Receiving regular updates on risk management activities from the chief risk officer and other members of management, including sources of potential risk under the Company s enterprise risk assessment materials, and specific risks related to the Company s contracting activities.

Receiving regular updates on the Company s legal and regulatory compliance activities from the general counsel and compliance officer, including key litigation and other investigative matters; issues or activities related to the Company s Code of Business Ethics and monitored through the Accenture Ethics and Compliance Program; and issues related to the Company s other compliance programs. The committee also assessed the financial literacy, potential qualification as an audit committee financial expert and service on the audit committees of other public companies of each of its members.

Discussing with KPMG LLP the matters required to be discussed by Statement on Auditing Standards No. 61, as amended. The committee also received the written disclosures and letter from KPMG LLP required by applicable requirements of the Public Company Accounting Oversight Board regarding KPMG LLP s communications with the committee concerning independence and discussed KMPG LLP s independence and related issues. Discussions with KPMG LLP also included staffing and litigation matters.

As part of its oversight role and in reliance upon its reviews and discussions as outlined above, the Audit Committee reviewed and discussed with management its assessment and report on the effectiveness of the Company s internal control over financial reporting as of August 31, 2008, which was made using the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission in Internal Control Integrated Framework. The Audit Committee also reviewed and discussed with KPMG LLP its attestation report on internal control over financial reporting. This report is included in Accenture s Annual Report on Form 10-K for the year ended August 31, 2008 filed with the SEC on October 20, 2008.

In addition, in reliance upon its reviews and discussions as outlined above, the Audit Committee recommended, and the Board of Directors approved, the inclusion of the Company s audited financial statements in its Annual Report on Form 10-K for the fiscal year ended August 31, 2008 for filing with the SEC and presentation to the Company s shareholders. The Audit Committee also recommended during fiscal 2009 that KPMG LLP be re-appointed as the Company s independent auditors to serve until the Company s annual general meeting of shareholders in 2010, and that the Board submit this appointment to the Company s shareholders for approval at the Annual Meeting.

THE AUDIT COMMITTEE

Blythe J. McGarvie, Chair
William L. Kimsey
Robert I. Lipp

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Compensation Committee Report

The Compensation Committee has reviewed the Compensation Discussion and Analysis section of this proxy statement and discussed that analysis with management. Based on its review and discussions with management, the Compensation Committee recommended to the Board that the Compensation Discussion and Analysis be included in this proxy statement and Annual Report on Form 10-K. This report is provided by the following independent directors, who comprise the Compensation Committee:

THE COMPENSATION COMMITTEE

Sir Mark Moody-Stuart, Chair
Dennis F. Hightower
Marjorie Magner

Nominating & Governance Committee Report

The Nominating & Governance Committee of the Board operates pursuant to a written charter, which may be accessed through the Corporate Governance section of Accenture s website, accessible through the Investor Relations page at http://investor.accenture.com. The purpose of the Nominating & Governance Committee is to assist the Board in fulfilling its responsibility to the Company and to its shareholders, the investment community and other stakeholders by: (1) assessing and nominating (or recommending to the Board for its nomination) strong and capable candidates to serve on the Board; (2) making recommendations as to the size, composition, structure, operations, performance and effectiveness of the Board; (3) overseeing the Company s chief executive officer succession planning process; (4) conducting the annual review of the chief executive officer; (5) developing and recommending to the Board a set of corporate governance principles; and (6) taking a leadership role in shaping the corporate governance of the Company.

The Nominating & Governance Committee met four times during fiscal 2008 and routinely reported its activities to the full Board. At these meetings, it, among other things:

- considered and proposed to the shareholders that two Class I directors be re-appointed at the 2008 Annual General Meeting of Shareholders to serve a further term;

- reviewed the qualifications of potential candidates to serve as members of the Board and discussed the size and composition of the Board;

- discussed succession plans for the Board;

- conducted a review of the Company s key governance policies and practices. The Committee determined that requiring incumbent non-management directors to leave the Board after serving three consecutive full three-year terms could compel the departure of the most experienced non-management directors and could be detrimental to the governance of the Company. Accordingly, the Committee approved an amendment to the Corporate Governance Guidelines to eliminate mandatory limits on the number of terms that directors could serve;

- discussed best practices and evolving developments in the area of corporate governance, including governance ratings for the Company;

- assessed (1) each director s independence based upon the Company s independence standards and those of the NYSE and (2) the financial literacy, potential qualification as an audit committee financial expert and service on the audit committees of other public companies of each of the members of the Audit Committee, and made recommendations to the Board regarding these matters;

- discussed and approved the Board s committee structure and assignments; and

- conducted a confidential survey of the Board designed to evaluate (and improve, as needed) the operation and performance of the Board and each of its committees and designed and distributed to each Board member a self-assessment survey designed to enhance each members participation and role as a member of the Board, which was reviewed with the member by either the chair of the committee or the lead director.

The Nominating & Governance Committee will continue to focus on ensuring that the Company s governance model promotes the efficient and thorough governance of the Company for its benefit and that of its shareholders.

THE NOMINATING & GOVERNANCE COMMITTEE

Wulf von Schimmelmann, Chair
Dennis F. Hightower
Nobuyuki Idei

Finance Committee Report

The Finance Committee of the Board operates pursuant to a written charter, which may be accessed through the Corporate Governance section of Accenture s website, accessible through the Investor Relations page at http://investor.accenture.com. The purpose of the Finance Committee is to assist the Board by providing guidance and oversight of the Company s: (1) capital structure and corporate finance strategy and activities; (2) share redemptions and purchases; (3) treasury function and investment and financial risk management; (4) defined contribution and benefit plans; (5) insurance plans; and (6) major acquisitions.

During fiscal 2008, the Finance Committee met eight times and reported its activities to the full Board. During these meetings, it, among other things:

reviewed and discussed the Company s cash and capital plans;

reviewed proposals to modify certain transfer restrictions applicable to former senior executives;

approved and, as necessary, recommended to the full Board proposals to authorize other share repurchase activities;

discussed the Company s merger and acquisitions plans and activities;

recommended to the full Board approval of the Company s annual dividend; and

reviewed and discussed the Company s treasury function and activities, insurance programs and pension and other retirement plans.

THE FINANCE COMMITTEE

Dina Dublon, Chair
Marjorie Magner
Sir Mark Moody-Stuart

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PROPOSAL NO. 2 RE-APPOINTMENT OF INDEPENDENT AUDITORS

Our shareholders have the authority to appoint our independent auditors and to authorize the Board, acting through the Audit Committee, to determine the auditors remuneration. Upon the Audit Committee s recommendation, the Board has recommended the re-appointment of KPMG LLP as the independent auditors to audit our consolidated financial statements for the fiscal year ending August 31, 2009. The Board is asking our shareholders to approve the re-appointment of KPMG LLP as auditors to hold office until our annual general meeting of shareholders in 2010 and to approve the Audit Committee s authority to determine the auditors remuneration.

We expect that one or more representatives of KPMG LLP will be present at the Annual Meeting. Each of these representatives will have the opportunity to make a statement, if he or she desires, and is expected to be available to respond to any questions.

THE BOARD RECOMMENDS THAT YOU VOTE FOR THE RE-APPOINTMENT OF KPMG LLP AND THE AUDIT COMMITTEE S AUTHORITY TO DETERMINE KPMG LLP S REMUNERATION.

INDEPENDENT AUDITORS FEES

Independent Auditors Fees

In connection with the audit of our financial statements and internal control over financial reporting for fiscal 2008, the Company, through the chair of the Audit Committee, entered into an agreement with KPMG LLP that sets forth the terms by which KPMG LLP will perform audit services for the Company. That agreement provides for alternative dispute-resolution procedures to be followed in lieu of litigation in the case of any dispute between the parties. Punitive damages may not be awarded in any procedure submitted to arbitration under the agreement.

The following table describes fees for professional audit services rendered by KPMG LLP and its affiliates (KPMG), Accenture Ltd s principal accountant, for the audit of our annual financial statements for the years ended August 31, 2008 and August 31, 2007 and internal control over financial reporting, and fees billed for other services rendered by KPMG during these periods.

	2008	2007
	(in thousands)	
Audit Fees(1)	$ 13,079	$ 11,567
Audit-Related Fees(2)	971	581
Tax Fees(3)	0	2
All Other Fees(4)	12	26
Total	**$ 14,062**	**$ 12,176**

(1) Audit Fees, including those for statutory audits, include the aggregate fees recorded for the fiscal year indicated for professional services rendered by KPMG for the audit of Accenture Ltd s and Accenture SCA s annual financial statements and review of financial statements included in Accenture s Forms 10-K and Form 10-Q. Audit Fees include fees for the audit of Accenture s internal control over financial reporting.

(2) Audit-Related Fees include the aggregate fees recorded during the fiscal year indicated for assurance and related services by KPMG that are reasonably related to the performance of the audit or review of Accenture Ltd s and Accenture SCA s financial statements and not included in Audit Fees. Audit-Related Fees also include fees for accounting advice and opinions related to various employee benefit plans, fees for services to issue Statement on Auditing Standards No. 70 reports and fees for due diligence-related services.

(3) Tax Fees include the aggregate fees recorded during the fiscal year indicated for professional services rendered by KPMG for tax compliance, tax advice and tax planning.

(4) All Other Fees include the aggregate fees recorded during the fiscal year indicated for products and services provided by KPMG, other than the services reported above.

Procedures For Audit Committee Pre-Approval of Audit and Permissible Non-Audit Services of Independent Auditor

Pursuant to its charter, the Audit Committee of the Board is responsible for reviewing and approving, in advance, any audit and any permissible non-audit engagement or relationship between Accenture and its independent auditors. The Audit Committee has delegated to its chair the authority to review and pre-approve any such engagement or relationship, which may be proposed in between its regular meetings. Any such pre-approval is subsequently considered and ratified by the Audit Committee at the next regularly scheduled meeting. KPMG LLP s engagement to conduct the audit of Accenture Ltd for fiscal 2008 was approved by the Audit Committee on December 18, 2007. Additionally, each permissible audit and non-audit engagement or relationship between Accenture and KPMG LLP entered into since September 1, 2006 has been reviewed and approved by the Audit Committee, as provided in its charter.

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COMPENSATION OF EXECUTIVE OFFICERS AND DIRECTORS

Compensation Discussion and Analysis

Executive Summary

We are committed to providing compensation for our named executive officers that rewards long-term performance and recognizes truly superior results. We have a cash program that compensates them based on job responsibility and individual performance, and equity programs that reward long-term performance and set challenging performance goals. The philosophy of our Compensation Committee is that total target compensation for our named executive officers should approximate the 75th percentile of our peer group when Company and individual performance are both outstanding. As discussed in the following analysis, we measure performance in several ways, including a multi-year benchmark of financial metrics compared to a group of peer companies, and a challenging set of qualitative individual objectives. For fiscal 2008, our financial and overall Company performance were both very strong, and the specific compensation for our named executive officers aligns with the findings of our Compensation Committee that they performed at the highest levels of our assessment scale.

Accenture s compensation philosophy, programs, decision-making process and approach to measuring performance are described in greater detail in the analysis that follows.

Objectives of the Compensation Program

Our compensation program for our named executive officers is designed to reward them for their contribution to Company performance and support achieving the strategic business objectives of:

- Creating shareholder value; and
- Delivering results that support Accenture s business plan and outperform those of our competitors.

In addition, the program is designed to:

- Attract, retain and motivate the best executives;
- Offer a compelling reward structure that provides the incentive to continue to expand their contributions to Accenture throughout their careers;
- Differentiate top performers and provide superior rewards for superior results; and
- Continue Accenture s movement to less-complex and more market-relevant levels and mix of compensation elements.

Compensation Year

We structure our executive compensation program around a compensation year that begins on December 1 and concludes on November 30 of the following year. This is not the same as our fiscal year, which ends on August 31. Accordingly, the total compensation paid to our named executive officers for fiscal 2008 (September 1, 2007 to August 31, 2008) comprises three months of the compensation year that concluded on November 30, 2007 (the 2007 compensation year) and nine months of the compensation year that commenced on December 1, 2007 (the 2008 compensation year). We use a compensation year that starts after our fiscal year because certain components of our compensation program (e.g., review of performance over the prior year and performance-based compensation) depend on corporate and individual results from the prior year.

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Elements of Executive Compensation

We offer cash compensation, equity compensation and limited other compensation to our named executive officers. In this section, we discuss these compensation elements, why we pay them and how compensation amounts are determined.

Cash Compensation

In setting cash compensation for fiscal 2008, we utilized three components: base compensation, individual performance-based compensation and annual bonus plan compensation.

Named Executive Officers Other Than Mr. Green

Base Compensation

Base compensation is designed to provide a stable level of compensation to a named executive officer each year and is reflective of his or her level of responsibility within Accenture. Base compensation, which is generally the equivalent of base salary, is a measure of job scope as opposed to individual performance. Each of our named executive officers other than Mr. Green falls into one of the top two levels of responsibility within the Company, and his or her level is determined objectively based on an evaluation of current responsibilities. Base compensation is the same for all named executive officers at a given level of responsibility, except that it may differ for named executive officers in different countries based on relative market compensation for those responsibilities.

Individual Performance-Based Compensation

Individual performance-based compensation is designed to reward a named executive officer s individual job performance during the prior fiscal year. It is determined based on an evaluation of objective and subjective factors related to his or her performance in comparison to peers at the given level of responsibility. Individual performance-based compensation for our named executive officers other than Mr. Green is determined by the Compensation Committee based upon Mr. Green s recommendations. These recommendations are developed using an evaluation of each named executive officer s contribution to Company results based generally on the objective and subjective performance metrics discussed under Performance Metrics Utilized in Evaluations below.

Beginning with the 2008 compensation year, individual performance-based compensation in the form of an individual performance bonus is paid in a single installment following the end of the compensation year. The individual performance bonus is determined based on the named executive officer s contribution to Company performance during the just-concluded fiscal year. Prior to the 2008 compensation year, we paid individual performance-based compensation for a named executive officer s performance for a fiscal year monthly over the course of the following compensation year. Shortening the length of time between a performance period and payment of the related bonus compensation enhances the link between the named executive officer s performance and his or her compensation.

For the 2008 compensation year, our named executive officers other than Mr. Green were eligible to receive an individual performance bonus of up to an additional 115% of base compensation (for one of these named executive officers) or up to an additional 160% of base compensation (for three of these named executive officers). We show, on the face of our Summary Compensation Table for fiscal 2008, both the last payments under the historical individual performance-based compensation system in effect until November 30, 2007, as well as the individual performance bonus for fiscal 2008 that is being paid in December 2008 under the current individual performance-based compensation system.

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Annual Bonus Plan Compensation

Our annual bonus plan is funded based on the Company s performance against plan in achieving pre-established corporate earnings objectives. A formula establishes a range of overall funding for the Company based on performance against earnings targets. Subject to the approval of our Compensation Committee, our chief financial officer, in consultation with Mr. Green and our chief operating officer, has limited discretion to adjust the Company-wide payout established by the formula.

Each of our named executive officers is assigned an annual target award level that is a percentage of his or her base compensation. The ability to earn this target award is dependent on the Company s attainment of its earnings targets. A named executive officer may earn more or less than his or her target award based upon the Company s performance against its earnings targets and the individual s annual performance ratings. We have this program in addition to the individual performance bonus because we believe that it provides an additional vehicle to recognize our top performers and provide them with superior rewards for superior results.

The target bonus for fiscal 2008 for each of our named executive officers other than Mr. Green was 20% of the individual s base compensation. The amount of annual bonus awarded to each of these named executive officers for fiscal 2008 performance exceeded this target. This was due to both strong Company performance that resulted in funding of the annual bonus plan in excess of the fiscal 2008 target, as well as strong individual performance. See Performance Metrics Utilized in Evaluations below.

Mr. Green

Base Compensation. Mr. Green s annual base salary is determined each year by the Compensation Committee based upon recommendations and evaluations from our Nominating & Governance Committee and Watson Wyatt. He is not compensated based on the level of responsibility system applicable to our other named executive officers.

Individual Performance-Based Compensation. Mr. Green s annual individual performance-based compensation is determined each year by the Compensation Committee after it reviews recommendations and evaluations from our Nominating and Governance Committee and Watson Wyatt. For the 2008 compensation year, Mr. Green was eligible to receive an individual performance bonus of up to an additional 180% of base compensation.

Annual Bonus Plan Compensation. Mr. Green is eligible to participate in our annual bonus plan on the same terms applicable to our other named executive officers. Mr. Green s target bonus under the annual bonus plan for fiscal 2008 was 45% of his base compensation. The amount of annual bonus awarded to Mr. Green for fiscal 2008 performance exceeded this target due to both strong Company performance and strong individual performance. See Role of Benchmarking Evaluation of Company Performance in Fiscal 2008 and Performance Metrics Utilized in Evaluations below.

Long-Term Equity Compensation

We intend for long-term equity compensation to constitute a significant component of the compensation opportunity for both Mr. Green and our other named executive officers. We offer all of our equity grants in the form of restricted share units (RSUs). In fiscal 2008, our executive compensation program included four separate programs under which our named executive officers were eligible for grants of RSUs. Of these, the Key Executive Performance Share Program is the most significant. The Senior Officer Performance Equity Award Program, the Performance Equity Award Program and the Voluntary Equity Investment Program represent additional means by which equity may be awarded to our named executive officers. These programs are intended to reward the

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performance of our named executive officers, incent them to meet performance goals and encourage them to acquire meaningful ownership stakes in Accenture. For additional information on the terms of each of these program and the named executive officers who received awards under them during fiscal 2008, see Grants of Plan-Based Awards for Fiscal 2008 and Narrative to Grants of Plan-Based Awards Table below.

Key Executive Performance Share Program

The Key Executive Performance Share Program is the primary program under which our Compensation Committee grants RSUs to our named executive officers. The program rewards our named executive officers for driving our business to meet performance objectives related to two metrics, operating income results and relative shareholder return, over a three-year period following the grant. For grants made in fiscal 2008, we weighed operating income results more heavily than total shareholder return because total shareholder return is influenced more by external factors and does not reflect our performance against our objectives as precisely as operating income results. Vesting of grants under the program depends on Accenture s cumulative performance under these metrics over a three-year period. We believe this is important because it incents our named executive officers to produce consistently strong performance over an extended period. For example, a period of poor performance against our operating income or total return targets could affect the ultimate vesting percentage for several years of RSU grants made to them.

Senior Officer Performance Equity Award Program

The Senior Officer Performance Equity Award Program provides an annual award of RSUs to selected top-performing members of our executive leadership team. The program furthers our goals of compensating our named executive officers at levels comparable with those of our peer companies and expanding the equity component of our named executive officers compensation. Mr. Green recommends grant amounts based in part upon on his evaluation of each named executive officer s individual performance, as described under Performance Metrics Utilized in Evaluations, and the named executive officer s compensation relative to the market. Final grant amounts are approved by our Compensation Committee. The Compensation Committee reviews the recommendation of Watson Wyatt and then determines the grant amount for Mr. Green.

Performance Equity Award Program

The Performance Equity Award Program provides an annual award of RSUs to top-performing individuals. Grants are approved by the Compensation Committee and are based on the committee s evaluation of annual Company performance and a subjective evaluation of each named executive officer s individual performance, each as described under Performance Metrics Utilized in Evaluations. Each of our named executive officers except Mr. Green is eligible for grants under this program based on achieving certain performance rating levels under our performance evaluation system.

Voluntary Equity Investment Program

The VEIP is a matching program that further encourages share ownership among our named executive officers. Under the VEIP, our named executive officers may designate up to 30% of their monthly cash compensation to make monthly purchases of Accenture Ltd Class A common shares. Following the end of the program year, participants are awarded a 50% matching RSU grant that vests two years later.

Other Grants

In addition to the above programs, for the 2009 compensation year (commencing on December 1, 2008), the Compensation Committee has awarded an additional equity grant of RSUs to Mr. Green. The grant, which is expected to be made on January 1, 2009, will have a grant date fair market value of $6,000,000. The grant will vest in full on January 1, 2012, contingent upon Mr. Green s continued employment as our chairman or chief executive officer until that date.

Other Compensation

Consistent with our compensation philosophy, we provide only limited personal benefits to our named executive officers. These include premiums paid on life insurance policies and tax-return preparation services. In addition, our named executive officers based in the U.S. are eligible to receive matching gifts to educational institutions under the charitable gift matching program applicable to all U.S. employees. These additional personal benefits are not a significant component of the compensation of our named executive officers. Additional discussion of the personal benefits and other compensation provided to our named executive officers in fiscal 2008 is included in the Summary Compensation Table below.

Role of Benchmarking

Each year, our Compensation Committee reviews and approves a peer group for use in conducting competitive market analyses of compensation for our named executive officers and directors. We do not believe many companies compete directly with us in all lines of our business. However, with the assistance of Watson Wyatt, we have identified a peer group of relevant public companies for which data are available that are comparable to ours in at least certain areas of our business. This group of companies is different from, and broader than, the peer group companies used for the five-year comparison of cumulative total return we present in our annual report to shareholders. We believe this grouping provides a meaningful gauge of overall compensation trends among companies engaged in the different aspects of our business.

The main peer group used in assessing 2008 compensation is the same as was used in the prior year and is composed of the following companies:

Affiliated Computer Services, Inc.

BearingPoint, Inc.

Computer Sciences Corporation

Electronic Data Systems Corporation

EMC Corporation

First Data Corporation

Hewlett-Packard Company

International Business Machines Corporation

Marsh & McLennan Companies, Inc.

Oracle Corporation

Sun Microsystems, Inc.

Unisys Corporation

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Our Compensation Committee also reviewed, for reference, a report provided by Watson Wyatt on compensation levels of the highest-paid executives at 127 U.S.-based companies with annual revenues over $10 billion. The Compensation Committee utilizes this information to increase its understanding of current compensation practices in the broader marketplace. This information did not materially affect the determination of the compensation of any named executive officer for 2008.

Consistent with our compensation objectives, we structure our programs to provide each of our named executive officers a total compensation opportunity that is up to approximately the 75th percentile of our main peer group if individual and Company performance objectives are met. Our named executive officers can only achieve this level of compensation if both their individual performance and our Company performance reach very high levels. Actual compensation of our named executive officers in fiscal 2008 approximated the 75th percentile of our peer group because of strong performance by both the Company and these individual officers, as discussed below under Performance Metrics Utilized in Evaluations.

In structuring compensation for our named executive officers, the Compensation Committee also utilized an evaluation prepared by Watson Wyatt comparing our performance relative to the peer group. To evaluate whether Accenture s named executive officer compensation was aligned with the performance of the Company, the Compensation Committee examined realizable pay levels for these officers, as developed by Watson Wyatt. In this analysis, realizable pay was defined as the sum of (i) cash compensation received during the most recent three-year period; (ii) the ending value (rather than the grant date fair value) of all stock options and time-vested restricted shares granted during the most recent three-year period, as measured by the closing stock price at fiscal year-end; and (iii) the ending value of performance-vested equity awards that were earned in the final year of the most recent three-year period, also as measured by the closing stock price at fiscal year-end. The analysis showed that, for the 2006 to 2008 compensation years, total realizable pay for Accenture s named executive officers was just above the 65th percentile of our peer group. The Compensation Committee concluded that this level of total realizable pay is appropriately aligned with that of our peer group. The percentile pay level for Accenture s named executive officers slightly exceeded Accenture s percentile growth rates for earnings per share and operating income for this three-year period, which both exceeded the 55th percentile of our peer group. However, it was lower than the Company s percentile total shareholder return and revenue growth rate for the same period, which both exceeded the 80th percentile of our peer group.

Performance Metrics Utilized in Evaluations

As discussed under Elements of Executive Compensation Cash Compensation, individual performance-based compensation for our named executive officers other than Mr. Green is determined by evaluating their performance against annual objectives. These objectives are set by reference to annual fiscal-year performance targets set for Accenture. Mr. Green sets Accenture s annual fiscal-year performance targets, which are also reviewed and approved by the Compensation Committee. These performance targets serve as the objectives against which the Compensation Committee measures Mr. Green s performance for the relevant year. Relevant portions of these Company-wide performance targets are then incorporated into the performance objectives of our other named executive officers. Different combinations of objectives apply to each of our named executive officers depending on his or her functional role, and each named executive officer may also have additional objectives specific to his or her role.

We evaluate the annual performance of, and issue an individual performance rating for, each of our named executive officers by assessing whether they exceeded, met or partially met their performance objectives for the year. The individual performance rating and evaluation was used in setting each named executive officer s individual performance bonus awarded for the 2008 compensation year, as well as determining the amount awarded under our annual bonus plan to each named executive officer for performance during fiscal 2008. We do not apply any formula or use a pre-determined weighting when comparing overall performance against the various objectives. Although the target amount of our annual incentive bonus is determined formulaically, as described under Elements of Executive Compensation Cash Compensation Named Executive Officers Other Than Mr. Green Annual Bonus Plan Compensation, the amount of annual bonus paid to each of our named executive officers may be greater or less than their target annual bonus depending on the named executive officer s individual performance rating for the year.

Our performance objectives for fiscal 2008 centered on three overarching themes:

Educating, energizing and inspiring our people. This included retaining and motivating our employees and reinforcing our core values. These objectives were applicable to each of our named executive officers.

Driving growth by helping our clients become high-performance businesses. This included bookings, revenues and emerging markets growth. The bookings and emerging markets growth objectives were applicable to our chief executive officer and our chief operating officer. The revenues growth objective was applicable to each of our named executive officers, except our chief financial officer and our chief risk officer.

Running Accenture as a high-performance business. This included objectives for new bookings, revenues, operating income, earnings per share and free cash flow. In September 2007, we announced our business outlook for fiscal 2008 at the time we reported our financial results for fiscal 2007. Our performance objectives for running Accenture as a high-performance business were calibrated within the target ranges in our business outlook. The new bookings and revenues objectives were applicable to each of our named executive officers, except our chief financial officer. The operating income, earnings per share and free cash flow objectives were applicable to each of our named executive officers.

Our goals and targets encompassed numerous more detailed objectives in each of these areas.

Evaluation of Company Performance in Fiscal 2008

Our Compensation Committee evaluates overall Company performance for a fiscal year by reviewing the results achieved for the year on the performance objectives outlined above, and then determining whether we exceeded, met or partially met the objectives as a whole for the year. Within each of these three levels of achievement, the Compensation Committee further determines whether our performance was in the low, medium or high range of performance within that level. This determination then forms the basis for the Compensation Committee s assessment of whether Mr. Green met his performance objectives for the year, which are generally equivalent to the Company objectives, as well as whether our other named executive officers met the portions of the objectives relevant to them.

Overall, Company performance was strong in fiscal 2008 when measured against the performance objectives outlined above. Objectives under all three overarching themes were achieved or exceeded, with virtually all of the component performance targets also achieved or exceeded on an individual basis. Accordingly, in reviewing our performance in fiscal 2008 against our performance objectives for the year, our Compensation Committee, in consultation with Mr. Green, determined that overall corporate performance for fiscal 2008 was high exceeds. This means that we performed at the top of our overall assessment scale. As part of its determination, our Compensation Committee reviewed an analysis prepared by Watson Wyatt of the relative difficulty of achieving our performance objectives as

compared to those of our peer group (as described under Role of Benchmarking.) Our Compensation Committee observed that, based on this analysis, our performance objectives for the year were very challenging. The Compensation Committee considered this overall corporate performance rating in setting the amounts of the annual bonuses paid to our named executive officers for fiscal 2008 performance.

Share Ownership Guidelines

Our most stringent share ownership guidelines apply to our named executive officers. These share ownership guidelines are intended to ensure that each of our named executive officers holds a meaningful ownership stake in Accenture. We intend that this ownership stake will further align the interests of our named executive officers and our shareholders. Under these guidelines, each of our named executive officers is required to own Accenture equity with a value equal to at least six times his or her base compensation. Each of our named executive officers maintains ownership of Accenture equity considerably in excess of these requirements.

Employment Agreements

Our named executive officers have each entered into standard employment agreements with us. We do not generally offer our named executive officers employment agreements that include pre-negotiated compensatory commitments, guaranteed salary or bonus, severance packages or other features that are commonly found in executive employment agreements in our industry, other than as may be required by law. Instead, these named executive officers receive compensatory rewards that are tied to their own performance and the performance of our business, rather than by virtue of longer-term employment agreements. This is consistent with our objective to reward individual performance and support the achievement of our business objectives.

Post-Termination Compensation

We have structured our employment arrangements with our named executive officers to avoid significant post-termination compensation, other than as may be required by law. Although some of our employment agreements provide that we offer four months advance notice if we terminate a named executive officer s employment (or, at our discretion, four months pay in lieu of this notice), our agreements do not contain multi-year or significant lump-sum compensation payouts to a named executive officer upon termination of employment. Similarly, we have chosen in general not to contribute to pension or other retirement plans for our named executive officers. We also do not offer them significant deferred cash compensation or other post-employment benefits. However, Mr. Flöther participates in deferred compensation arrangements in his home country in which the Company guarantees a certain minimum rate of return at retirement. See Potential Payments Upon Termination. We believe this focus on performance, rather than benefits, is consistent with our high performance business culture.

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Summary Compensation Table

The table below sets forth the compensation earned by or paid to our named executive officers during the fiscal years ending August 31, 2007 and August 31, 2008, as applicable. All amounts are calculated in accordance with SEC disclosure rules, including amounts with respect to our equity compensation plan awards, as further described below.

e and ipal on	Year	Salary ($)(1)	Bonus ($)(2)	Stock Awards ($)(3)(4)	Option Awards ($)(3)	Non-Equity Incentive Plan Compensation ($)(5)	Change in Pension Value and Non-Qualified Deferred Compensation Earnings ($)	All Other Compensation ($)(6)	Total ($)
am D. Green, Executive er	2008	$ 1,133,640		$ 10,664,752		$ 3,010,000		$ 14,655	$ 15,241
		$ 418,110							
	2007	$ 903,420	$ 1,741,400	$ 7,192,154	$ 54,015	$ 450,000		$ 10,666	$ 11,995
		$ 1,644,330							
a J. Craig, Financial er(7)	2008	$ 1,050,720		$ 1,522,130		$ 1,904,430		$ 18,182	$ 4,742
		$ 247,500							
	2007	$ 768,900	$ 1,263,240	$ 529,848	$ 40,078	$ 230,670		$ 12,201	$ 3,744
		$ 900,000							
Heinz Flöther(8), Chief Executive	2008	$ 1,237,121		$ 3,621,777		$ 1,939,526		$ 11,427	$ 7,208
		$ 398,395							
ms Integration & ology	2007	$ 916,698	$ 1,449,183	$ 1,904,662	$ 42,483	$ 300,298		$ 11,051	$ 6,033
		$ 1,408,859							
t N. Frerichs, Risk Officer	2008	$ 1,102,577		$ 2,747,936		$ 1,480,935		$ 12,480	$ 5,665
		$ 321,750							
	2007	$ 858,484	$ 1,096,260	$ 1,855,010	$ 28,056	$ 236,070		$ 14,805	$ 5,363
		$ 1,274,666							
en J. Rohleder, Operating er	2008	$ 1,072,170		$ 2,888,646		$ 1,943,308		$ 13,772	$ 6,206
		$ 288,750							
	2007	$ 851,250	$ 1,408,440	$ 1,731,727	$ 40,078	$ 255,375		$ 12,371	$ 5,387
		$ 1,088,250							

(1) Amounts reported in the first line of this column for each fiscal year represent base compensation earned during that fiscal year. Amounts reported in the second line of this column for fiscal 2008 represent the last payments (from September 1 to November 30, 2007) of performance compensation as a component of monthly salary under our historical compensation system. (Starting with the 2008 compensation year, the historical performance

element of monthly salary was replaced with the individual performance bonus, paid in a lump-sum following the completion of the compensation year.) Amounts reported in the second line of the column for fiscal 2007 represent the full fiscal year s performance compensation paid under the historical system as a portion of monthly salary. Under the historical system, a portion of salary was based on the executive s job performance rating for the immediately preceding fiscal year. For a discussion of our base and performance-based compensation, see Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation. The individual performance bonus, which replaced the historical performance element of monthly compensation, is included in the Non-Equity Incentive Plan Compensation column of this table.

(2) For fiscal 2007, amounts represent a one-time transition bonus paid in December 2007. The transition bonus was designed to partially compensate the executives in connection with the elimination of the performance element of monthly salary, and was determined based on the executive s individual job performance in fiscal 2007. It was not part of a non-equity incentive program. Beginning in fiscal 2008 (for the 2008 compensation year), we introduced the individual performance bonus, under which each of our named executive officers received an award (included in the Non-Equity Incentive Plan Compensation column of this table). For a discussion of our performance-based cash compensation, see Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation.

(3) Represents dollar amounts recognized for financial statement reporting purposes in the applicable fiscal year in accordance with Statement of Financial Accounting Standards No. 123R, *Share Based Payments* (SFAS 123R), for grants of RSUs or options, as applicable, disregarding any estimates of forfeitures based on service-based vesting conditions. The assumptions made when calculating the amounts in each column are found in Note 12 (Share-Based Compensation) to our Consolidated Financial Statements in Part I, Item 8 of our Annual Report on Form 10-K for the year ended August 31, 2008. Terms of the stock awards are summarized under Compensation Discussion and Analysis

Elements of Executive Compensation Long-Term Equity Compensation above and in the Narrative to Grants of Plan-Based Awards Table below. The exercise price of stock options that were granted to our named executive officers in prior years was set at a price equal to the average of the high and low trading price of a share of our common stock on the date of grant, as required by our equity compensation plans. We believe this average is more representative of the price of our stock on the date of grant than a price from a single, arbitrary point in time.

(4) As described further under the heading Narrative to Grants of Plan-Based Awards Table below, under the terms of the Key Executive Performance Share Program, the Performance Equity Award Program, and the Senior Officer Performance Equity Award Program, as a result of their ages, certain of our named executive officers are entitled to age-based accelerated vesting of their equity awards. Age-based accelerated vesting results in the recognition of greater expense amounts under SFAS 123R in the year the award is granted as compared to the expense for other award recipients, even where the grant date fair market value of the awards granted to the other recipients may be the same or greater. With respect to the Key Executive Performance Share Program awards, age-based vesting is provisional, and actual vesting remains conditioned upon the Company s performance with respect to identified metrics over the applicable three-year performance period. Thus, it is not more likely that executives who have received provisional age-based vesting of these awards will realize their potential value than it is for any of the other executives.

Age-based accelerated vesting applies to awards made to Messrs. Green, Flöther and Frerichs under the Key Executive Performance Share Program and the Senior Officer Performance Equity Award Program, and also to Ms. Craig and Messrs. Flöther, Frerichs and Rohleder under the Performance Equity Award Program.

The fiscal 2008 amounts recognized in our financial statements under SFAS 123R for stock awards for each named executive officer include the following:

	Mr. Green	Ms. Craig	Mr. Flöther	Mr. Frerichs	Mr. Rohleder
2006 Key Executive Performance Share Program	$ 495,636		$ 154,885	$ 114,942	$ 650,515
2007 Key Executive Performance Share Program	$ 499,998	$ 468,746	$ 238,093	$ 208,332	$ 656,244
2008 Key Executive Performance Share Program	$ 4,842,082	$ 437,495	$ 1,749,980	$ 1,249,982	$ 437,495
2007 Performance Equity Award		$ 62,496			$ 53,747
2008 Performance Equity Award		$ 127,491	$ 151,855	$ 202,486	$ 127,491
2007 Senior Officer Performance Equity Award	$ 888,875	$ 166,661	$ 83,330	$ 83,330	$ 499,995
2008 Senior Officer Performance Equity Award	$ 3,888,866	$ 259,241	$ 888,864	$ 888,864	$ 388,871

2007 Voluntary Equity Investment Program	$ 49,295		$ 141,486		$ 10,219
2008 Voluntary Equity Investment Program			$ 213,284		$ 64,069
Total	$ 10,664,752	$ 1,522,130	$ 3,621,777	$ 2,747,936	$ 2,888,646

(5) For fiscal 2008, amounts reflect payments to be made in December 2008 under the individual performance bonus program and the annual bonus plan, as follows:

	Individual Performance Bonus	**Annual Bonus Plan**	**Total**
Mr. Green	$ 2,160,000	$ 850,000	$ 3,010,000
Ms. Craig	$ 1,576,080	$ 328,350	$ 1,904,430
Mr. Flöther	$ 1,605,125	$ 334,401	$ 1,939,526
Mr. Frerichs	$ 1,164,496	$ 316,439	$ 1,480,935
Mr. Rohleder	$ 1,608,255	$ 335,053	$ 1,943,308

The annual bonus plan and individual performance bonus program are summarized under Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation above. For fiscal 2007, amounts reflect payments made in December 2007 under the annual bonus plan.

(6) Amounts reflect the aggregate incremental cost of perquisites provided to the named executive officer, including life insurance premiums, matching gifts to educational institutions under our charitable gift matching program and tax-return

preparation services. Amounts for these items are not quantified because they do not exceed the greater of $25,000 or 10% of the total amount of perquisites. In addition, on a single occasion in fiscal 2007, a named executive officer traveling on company business was accompanied by family members on a flight operated by an outside vendor and paid for by the Company, resulting in de minimus additional incremental cost (not included in the above total). Also included for Mr. Rohleder are tax gross up payments of $820 in fiscal 2007 and $1,490 in fiscal 2008, paid as reimbursement for taxes paid in jurisdictions in which Mr. Rohleder provided services to the Company outside of his home jurisdiction. This resulted in taxes due in excess of the rate applicable to his home jurisdiction, which were reimbursed by the Company.

(7) Ms. Craig became our chief financial officer on October 31, 2006.

(8) Mr. Flöther, who is based in Germany, is compensated in Euros. We have converted his cash compensation to U.S. dollars based on average monthly translation rates over the applicable fiscal year, except with respect to the 2007 Bonus amount and the Non-Equity Incentive Plan Compensation amounts, which were converted based on the monthly translation rates for the month in which the applicable payments were made.

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Grants of Plan-Based Awards for Fiscal 2008

The table below summarizes each grant of an equity or non-equity award made to the named executive officers during fiscal year 2008 under any plan.

Grant Date	Date of Compensation Committee Approval	Estimated Possible Payouts Under Non-Equity Incentive Plan Awards(1) Threshold ($)	Target ($)	Maximum ($)	Estimated Future Payouts Under Equity Incentive Plan Awards(2) Threshold (#)	Target (#)	Maximum (#)	All Other Stock Awards: Number of Shares of Stock or Units	All Oth Stoc Awar Numl of Securi Underl Optic
1/1/2008	11/20/2007							136,873(4)	
1/1/2008	11/20/2007				82,115	164,256	246,372		
12/22/2008	11/20/2007	$ 0(5)	$ 540,000(5)	$ 810,000(5)					
12/22/2008	11/20/2007	$ 0	$ 1,200,000	$ 2,160,000					
1/1/2008	11/20/2007							27,374(4)	
1/1/2008	11/20/2007							5,543(6)	
1/1/2008	11/20/2007				23,949	47,907	71,858		
12/22/2008	11/20/2007		$ 210,144						
12/22/2008	11/20/2007	$ 0	$ 1,260,864	$ 1,681,152					
1/1/2008	11/20/2007							27,374(4)	
1/1/2008	11/20/2007							4,157(6)	
1/1/2008	11/20/2007				23,949	47,907	71,858		
1/5/2008	7/26/2006							15,123(7)	
12/19/2008	11/20/2007		$ 238,215						
12/19/2008	11/20/2007	$ 0	$ 1,484,546	$ 1,979,394					
1/1/2008	11/20/2007							27,374(4)	
1/1/2008	11/20/2007							5,543(6)	
1/1/2008	11/20/2007				17,106	34,219	51,327		
12/22/2008	11/20/2007		$ 202,521						
12/22/2008	11/20/2007	$ 0	$ 820,210	$ 1,164,496					
1/1/2008	11/20/2007							41,062(4)	
1/1/2008	11/20/2007							5,543(6)	
1/1/2008	11/20/2007				23,949	47,907	71,858		
1/5/2008	7/26/2006							4,557(7)	
12/22/2008	11/20/2007		$ 214,434						
12/22/2008	11/20/2007	$ 0	$ 1,286,604	$ 1,715,472					

(1) Where Target amount only is indicated, the amount represents awards made pursuant to the annual bonus plan, the terms of which are summarized under Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation and Compensation Discussion and Analysis Performance Metrics Utilized in Evaluations. Except as noted for Mr. Green, where Threshold, Target and Maximum values are indicated the amounts represent the individual performance bonus, pursuant to which each executive was eligible for awards based on job performance in fiscal 2008. For the actual amounts paid out to each named executive officer under both plans for fiscal 2008, see the Non-Equity Incentive Plan Compensation column of the Summary Compensation Table above. Amounts for Mr. Flöther were converted to U.S. dollars (from Euros) based on average monthly currency translation rates over the applicable fiscal year.

(2) Reflects RSU grants made pursuant to the fiscal 2008 Key Executive Performance Share Program, the terms of which are summarized in the narrative below and under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Key Executive Performance Share Program above.

(3) The grant date fair value of each equity award computed in accordance with SFAS 123R.

(4) Represents RSU grant made pursuant to the fiscal 2008 Senior Officer Performance Equity Award program, the terms of which are summarized in the narrative below.

(5) Represents award made pursuant to the annual bonus plan, the terms of which are summarized under Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation And Compensation Discussion & Analysis Performance Metrics Utilized in Evaluations.

(6) Represents RSU grant made pursuant to the fiscal 2008 Performance Equity Award, the terms of which are summarized in the narrative below and under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Performance Equity Award Program above.

(7) Represents matching RSU grant made pursuant to the VEIP, the terms of which are summarized in the narrative below and under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Voluntary Equity Investment Program above.

Narrative to Grants of Plan-Based Awards Table

Annual Bonus Plan

Our annual bonus plan is described under Compensation Discussion and Analysis Elements of Executive Compensation Cash Compensation above.

Key Executive Performance Share Program

Our Key Executive Performance Share Program is described generally under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Key Executive Performance Share Program above. The description below relates to the RSU grants we made to our named executive officers in fiscal 2008 pursuant to the Key Executive Performance Share Program, which have a three-fiscal-year performance period beginning on September 1, 2007 and ending on August 31, 2010.

Operating income results. Up to 75% of the total RSUs granted to a named executive officer in fiscal 2008 under this program will vest at the end of the performance period based upon operating income results for the performance period. For each fiscal year during the performance period, the Compensation Committee approves an operating income plan. This operating income plan is equivalent to the operating income plan included in our annual fiscal year performance targets, as described above under Compensation Discussion and Analysis Performance Metrics Utilized in Evaluations. The aggregate of these three operating income plans forms the reference, or target, for measuring operating income results. Against this target we then compare the actual aggregate operating income achieved over the three fiscal years. A performance rate is then calculated as the actual aggregate operating income divided by the target aggregate operating income, with the percentage vesting of RSUs determined as follows:

Performance level	Accenture performance rate	Percentage of RSUs granted that vest (out of a maximum of 75%)
Maximum	125% or greater	75%
Target	100%	50%
Threshold	80%	25%
	Less than 80%	0%

We will proportionally adjust the number of RSUs that vest if Accenture s performance level falls between Target and Maximum, or between Threshold and Target.

Total shareholder return. Up to 25% of the total RSUs granted to a named executive officer under this program will vest at the end of the three-year performance period based upon Accenture s total shareholder return compared to the total shareholder return of our comparison companies and indices (as listed below). Total shareholder return is determined by dividing the value of the stock of a company on the last day of the performance period, adjusted to reflect cash, stock or in-kind dividends paid on the stock of that company during the performance period, by the value of that stock on first day of the performance period.

In order to compare Accenture s total shareholder return with that of our comparison companies and indices, each company or index is ranked in order of its total shareholder return.

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Accenture s percentile rank among the comparison companies is then used to determine the percentage vesting of RSUs as follows:

Performance Level	Accenture Percentile Rank (Measured as a Percentile)	Percentage of RSUs Granted That Vest (Out of a Maximum of 25%)
Maximum	Accenture is ranked at or above the 75(th) percentile	25%
Target	Accenture is ranked at the 60(th) percentile	16.67%
Threshold	Accenture is ranked at the 40(th) percentile	8.33%
	Accenture is ranked below the 40(th) percentile	0%

We will proportionally adjust the number of RSUs that vest if Accenture s performance level falls between Target and Maximum, or between Threshold and Target.

For fiscal 2008, the comparison companies and indices used for measuring total shareholder return for the Key Executive Performance Share Program, chosen based upon the recommendation of Watson Wyatt, were as follows:

Affiliated Computer Services, Inc.
BearingPoint, Inc.
Cap Gemini S.A.
Computer Sciences Corporation
EMC Corporation
Hewitt Associates, Inc.
Hewlett-Packard Company
International Business Machines Corporation
Oracle Corporation
Sapient Corporation
Sun Microsystems, Inc.
Unisys Corporation
S&P 500 Index

RSUs granted under the Key Executive Performance Share Program that have vested are delivered as an equivalent number of Accenture Ltd Class A common shares following the Compensation Committee s determination of the Company s results with respect to the performance metrics. Each of our named executive officers received a grant of RSUs under the Key Executive Performance Share Program in fiscal 2008. With the exception of Messrs. Green, Flöther and Frerichs, who are eligible for provisional age-based accelerated vesting, our named executive officers must be employed by Accenture at the time their RSU grants are scheduled to vest in order to receive the underlying Class A common shares. Provisional aged-based vesting provides that officers who were over the age of 50 on December 1, 2005 are entitled to all or a portion of the Class A Common shares that vest at the end of the three-year performance period even if their employment terminates under certain circumstances prior to the end of such performance period. The portion of the award that the eligible executives are entitled to is determined based on the executive s age on the date his employment terminates, with executives whose employment terminates after they reach age 56 entitled to provisional age-based vesting in 100% of the award. The terms of the awards provide that the number of RSUs granted will be adjusted proportionally to reflect the Company s payment of dividends or other significant corporate events.

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Senior Officer Performance Equity Award Program

The Senior Officer Performance Equity Award program is described generally under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Senior Officer Performance Equity Award Program above.

In general, grants under the Senior Officer Performance Equity Award Program vest in full on the third anniversary of the grant date. However, grants under this program are also subject to age-based contingent vesting for senior executives who are age 50 or older on the date of grant. Awards made with age-based vesting have an accelerated vesting schedule that is graduated based on the age of the recipient on the grant date, with the most accelerated vesting applicable to named executive officers who are age 56 or older on the grant date. As a result, vesting of all or a portion of the grants under this program to Messrs. Flöther, Frerichs and Green was accelerated in fiscal 2008.

Performance Equity Award Program

The Performance Equity Award program is described generally under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Performance Equity Award Program above.

In general, grants under the Performance Equity Award program vest in three equal installments on each July 19 (the anniversary date of our initial public offering) following the grant date until fully vested. However, grants under this program to our named executive officers who are age 50 or older on the date of grant are subject to age-based vesting. Awards made with age-based vesting have an accelerated vesting schedule that is graduated based on the age of the recipient on the grant date, with the most accelerated vesting applicable to named executive officers who are age 56 or older on the grant date. As a result, vesting of all or a portion of the grants under this program to Messrs. Flöther, Frerichs and Rohleder and Ms. Craig were accelerated in fiscal 2008, as further shown on the Option Exercises and Stock Vested table below.

Voluntary Equity Investment Program

Under the VEIP, our named executive officers may, where permitted, elect to designate a payroll deduction of up to 30% of their monthly base and performance-based cash compensation. These amounts are deducted from after-tax income and used to make monthly purchases of Accenture Ltd Class A common shares from Accenture at fair market value on the 5th of each month for contributions made in the previous program month. Participants are awarded a 50% matching RSU grant after the last purchase of the program year in the form of one RSU for every two shares purchased and not sold or transferred prior to the awarding of the matching grant. This grant will generally vest in full two years from the date of the grant. If a participant leaves Accenture or withdraws from the program prior to the award of the matching grant, he or she will not receive a matching grant. Total participation under this program is limited to an amount that is not more than 8% of the total amount expended for cash compensation for senior executives, which is subject to annual review and approval by the Compensation Committee. In the program year, which ran from January to December 2007, Messrs. Flöther and Rohleder participated in the VEIP, and based on their purchases through the program, each received a grant of matching RSUs under the VEIP in fiscal 2008 as indicated above.

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Outstanding Equity Awards at August 31, 2008

	Option Awards					Stock Awards					
	Number of Securities Underlying Unexercised Options (#) Exercisable(1)	Number of Securities Underlying Unexercised Options (#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Unearned Options	Option Exercise Price ($)	Option Expiration Date	Number of Shares or Units of Stock that Have Not Vested (#)(2)	8/31/2008 Market Value of Shares or Units of Stock that Have Not Vested ($)(3)	12/15/2008 Market Value of Shares or Units of Stock that Have Not Vested ($)(4)	Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights that Have Not Vested (#)(5)	Equity Incentive Plan Awards 8/31/08: Market or Payout Value of Unearned Shares, Units or Other Rights that Have Not Vested (#)(3)	
reen	30,720			$ 25.94	10/27/2015	85,880	$ 3,551,997	$ 2,493,955	277,619	$ 11,482,322	$
ig	27,335			$ 24.73	2/18/2015	44,701	$ 1,848,833	$ 1,298,117	40,988	$ 1,695,264	$
öther	28,975			$ 24.73	2/18/2015	39,998	$ 1,654,317	$ 1,161,542	85,044	$ 3,517,420	$
richs	19,135			$ 24.73	2/18/2015	13,669	$ 565,350	$ 396,948	78,201	$ 3,234,393	$
hleder	449			$ 24.73	2/18/2015	92,552	$ 3,827,951	$ 2,687,710	109,482	$ 4,528,176	$

(1) Represents partner performance options granted to Mr. Green on October 27, 2005 and to Ms. Craig and Messrs. Flöther, Rohleder and Frerichs on February 18, 2005. All of our named executive officers were awarded grants of stock options in February 2005 for performance in fiscal 2004 except Mr. Green, who was not awarded stock options until the later date due to an administrative error. The exercise price of stock options that were granted to each of the named executive officers (including Mr. Green) was set at a price equal to the average of the high and low trading price of a share of our common stock on the applicable date of grant, as required by our equity compensation plans. We believe this average is more representative of the price of our stock on the date of

grant than a price from a single, arbitrary point in time. The aggregate value of the stock options awarded to Mr. Green and the vesting schedule of the award are the same as if the grant had been awarded in February 2005. All of the options vested prior to the beginning of fiscal 2008.

(2) Consists of the following RSUs:

	Award	Grant Date	Number	Vesting
Mr. Green	2006 Voluntary Equity Investment Program	January 5, 2007	3,905	In full on January 5, 2009
	2007 Senior Officer Performance Equity Award Program	January 1, 2007	36,350	In full on January 1, 2010
	2008 Senior Officer Performance Equity Award Program	January 1, 2008	45,625	In full on January 1, 2010
Ms. Craig	2007 Senior Officer Performance Equity Award Program	January 1, 2007	13,631	In full on January 1, 2010
	2008 Senior Officer Performance Equity Award Program	January 1, 2008	27,374	In two installments, 9,124 on January 1, 2010 and 18,250 on January 1, 2011
	2008 Performance Equity Award Program	January 1, 2008	3,696	In full on July 19, 2009
Mr. Flöther	2006 Voluntary Equity Investment Program	January 5, 2007	11,206	In full on January 5, 2009
	2007 Voluntary Equity Investment Program	January 5, 2008	15,123	In full on January 5, 2010
	2007 Senior Officer Performance Equity Award Program	January 1, 2007	4,544	In full on January 1, 2009
	2008 Senior Officer Performance Equity Award Program	January 1, 2008	9,125	In full on January 1, 2009
Mr. Frerichs	2007 Senior Officer Performance Equity Award Program	January 1, 2007	4,544	In full on January 1, 2009
	2008 Senior Officer Performance Equity Award Program	January 1, 2008	9,125	In full on January 1, 2009
Mr. Rohleder	2006 Voluntary Equity Investment Program	January 5, 2007	810	In full on January 5, 2009
	2007 Voluntary Equity Investment Program	January 5, 2008	4,557	In full on January 5, 2010
	2007 Senior Officer Performance Equity Award Program	January 1, 2007	40,893	In full on January 1, 2010
	2007 Performance Equity Award Program	January 1, 2007	1,534	In full on July 19, 2009
	2008 Senior Officer Performance Equity Award Program	January 1, 2008	41,062	In two installments, 13,687 on January 1, 2010 and 27,375 on January 1, 2011
	2008 Performance Equity Award Program	January 1, 2008	3,696	In full on July 19, 2009

Awards that remained outstanding on November 17, 2008 were each further adjusted on that date, to reflect Accenture s payment of a dividend of $0.50 per share on its Class A common stock, pursuant to the anti-dilution provisions of those awards.

(3) Value determined based on August 29, 2008 closing market price of $41.36. August 29, 2008 was the last day the New York Stock Exchange was open for trading during our fiscal year.

(4) Value determined based on December 15, 2008 closing market price of $29.04. Given the significant change in our share price since the end of the fiscal year, we have included this column to show a more current valuation of the RSUs

reflected in this table. This valuation does not include adjustments to the number of outstanding RSUs that occurred after the end of the fiscal year.

(5) Consists of the following outstanding RSUs:

	Key Executive Performance Share Program		
Plan Year:	**2006**	**2007**	**2008**
Award Date:	**December 1, 2005**	**January 1, 2007**	**January 1, 2008**
Based on Plan Achievement Level:	**Target**	**Threshold**	**Threshold**
Mr. Green	140,980	54,524	82,115
Ms. Craig		17,039	23,949
Mr. Flöther	44,056	17,039	23,949
Mr. Frerichs	44,056	17,039	17,106
Mr. Rohleder	61,679	23,854	23,949

Pursuant to the 2006 Key Executive Performance Share Program, 65.9% of the maximum award (which is in between the award s Target and Threshold levels) of RSUs vested on October 22, 2008, after the end of the fiscal year, based on the Company s achievement of performance criteria over the period beginning September 1, 2005 and ending August 31, 2008, as determined by the Compensation Committee following the end of fiscal 2008. The actual number of shares vested for each named executive officer were:

Mr. Green	139,358
Mr. Flöther	43,350
Mr. Frerichs	43,350
Mr. Rohleder	60,970

The remaining RSUs granted pursuant to the original 2006 award were forfeited and cancelled.

RSUs granted pursuant to the 2007 Key Executive Performance Share Program will vest, if at all, based on the Company s achievement of certain performance criteria with respect to the period beginning September 1, 2006 and ending August 31, 2009, as determined by the Compensation Committee following the end of fiscal 2009. RSUs granted pursuant to the 2008 Key Executive Performance Share Program will vest, if at all, based on the Company s achievement of certain performance criteria for the period beginning September 1, 2007 and ending August 31, 2010, as determined by the Compensation Committee following the end of fiscal 2010. The terms of the 2008 Key Executive Performance Share Program are summarized above in the Narrative to Grants of Plan-Based Awards Table and are discussed under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation Key Executive Performance Share Program.

All awards reflected in this column, including the vested and delivered portions of awards made under the 2005 Key Executive Performance Share Program, were adjusted on November 17, 2008, to reflect Accenture s payment of a dividend of $0.50 per share on its Class A common stock, pursuant to the anti-dilution provisions of those awards.

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Option Exercises and Stock Vested

The table below sets forth the number of shares of stock that were acquired in fiscal 2008 as a result of the vesting of RSUs awarded to our named executives under our compensatory equity programs, and the number of shares acquired upon the exercise of stock options awarded to our named executive officers pursuant to our compensatory equity programs.

	Option Awards		Stock Awards(1)	
Name	Number of Shares Acquired On Exercise (#)	Value Realized on Exercise ($)	Number of Shares Acquired on Vesting (#)	Value Realized on Vesting ($)(2)
William D. Green			203,991	$ 7,492,541
Pamela J. Craig			4,915	$ 192,938
Karl-Heinz Flöther			60,602	$ 2,278,884
Robert N. Frerichs			61,988	$ 2,331,626
Stephen J. Rohleder	26,886	$ 456,881	56,856	$ 2,227,424

(1) Reflects vesting of RSUs, as further described below. The terms of our current programs under which we award RSUs to our named executive officers are summarized under Compensation Discussion and Analysis Elements of Executive Compensation Long-Term Equity Compensation above and under Narrative to Grants of Plan-Based Awards Table above.

	Program	Number of Shares Acquired on Vesting(a)	Date of Acquisition
Mr. Green	2005 Key Executive Performance Share Program	76,393	10/24/2007
	2007 Senior Officer Performance Equity Award Program	36,350	1/1/2008
	2008 Senior Officer Performance Equity Award Program	91,248	2/1/2008
Ms. Craig	2007 Performance Equity Award Program	3,068	7/19/2008
	2008 Performance Equity Award Program	1,847	7/19/2008
Mr. Flöther	2005 Key Executive Performance Share Program	38,196	10/24/2007
	2008 Senior Officer Performance Equity Award Program	18,249	2/1/2008
	2008 Performance Equity Award Program	2,771	2/1/2008
	2008 Performance Equity Award Program	1,386	7/19/2008
Mr. Frerichs	2005 Key Executive Performance Share Program	38,196	10/24/2007
	2008 Senior Officer Performance Equity Award Program	18,249	2/1/2008

	2008 Performance Equity Award Program	3,695	2/1/2008
	2008 Performance Equity Award Program	1,848	7/19/2008
Mr. Rohleder	2005 Key Executive Performance Share Program	53,475	10/24/2007
	2007 Performance Equity Award Program	1,534	7/19/2008
	2008 Performance Equity Award Program	1,847	7/19/2008

(a) RSUs vested under the 2005 Key Executive Performance Share Program reflect an adjustment made on November 15, 2007, to reflect Accenture s payment of a dividend of $0.42 per share on its Class A common stock, pursuant to the anti-dilution provisions of those awards.

(2) Reflects the aggregate fair market value of shares vested on the applicable date(s) of vesting.

Potential Payments Upon Termination

Mr. Flöther participates in two deferred compensation arrangements in Germany sponsored by the Company and funded by senior executives there. These arrangements have minimum guaranteed rates of return on assets of 6.5% (for an arrangement that is closed to new contributions) and 0%. If the return at the date of retirement is less than the return at the minimum rate, the Company is required to make up the difference. Shortfalls, when they exist, are included in the Company s pension expense. During fiscal 2008, Mr. Flöther contributed $17,924 to the arrangement with 0% guaranteed return and the Company made no contributions to either arrangement. As of August 31, 2008, Mr. Flöther s aggregate account balance for both arrangements was $3,627,666. As of August 31, 2008, Mr. Flöther had not met the minimum retirement age of 60 under the arrangements. These amounts have been converted from Euros to U.S. dollars based on average monthly translation rates over the fiscal year.

Director Compensation for Fiscal 2008

The Compensation Committee of the Board reviews and makes recommendations to the full Board with respect to the compensation of our directors. The full Board reviews these recommendations and makes a final determination on the compensation of our directors. In fiscal 2005, the Compensation Committee conducted a review of the compensation practices of the boards of directors of certain of our peer companies and the general market and implemented changes to position our director compensation at the 75th percentile of the market. In fiscal 2006, the Compensation Committee also determined that it will begin to review the compensation of our directors on a biennial rather than annual basis. In fiscal 2007, the Compensation Committee reviewed the compensation of our directors, including a study by Watson Wyatt requested by the committee, that concluded that our director compensation is at the 75th percentile of our peer group. Based on this review, the Board approved fiscal 2007 director compensation at the same level as our fiscal 2006 director compensation. Our fiscal 2008 director compensation remains at the same level as our fiscal 2007 director compensation.

Elements of Director Compensation

Cash Compensation. In fiscal 2008, each non-management director except our lead director was entitled to an annual retainer of $70,000. Our lead director was entitled to an annual retainer of $125,000. The chair of each committee of the Board was entitled to additional compensation of $5,000. Each member of the Audit Committee was also entitled to additional compensation of $5,000. The chair of the Audit Committee was entitled to additional compensation both as a member and as the chair of the committee. Each of our non-management directors could elect to receive his or her annual retainer and other compensation for Board committee service entirely in the form of cash, entirely in the form of restricted share units or one-half in cash and one-half in restricted share units.

Equity Compensation. In fiscal 2008, each non-management director was entitled to an annual grant of RSUs having, at the time of grant, an aggregate market value of $150,000. Grants of RSUs to our directors are fully vested on the date of grant. Directors are entitled to receive a proportional number of additional RSUs on outstanding awards if we pay a dividend on Accenture Ltd Class A common shares. Accenture Ltd Class A common shares underlying RSUs are delivered three years after the grant date or, at the election of the director, over a period of up to ten years following the restricted share unit grant date. Directors may not further defer the issuance or transfer of these Class A common shares except with the permission of the Compensation Committee. Delivery of Accenture Ltd Class A common shares underlying RSUs is not dependent on a director s continued service as a Board member.

Other Compensation. Our directors do not receive any non-equity incentive plan compensation, participate in any Accenture pension plans or have any non-qualified deferred compensation earnings. We provide our directors with directors and officers liability insurance as part of our corporate insurance policies. We also reimburse our directors for reasonable travel and related fees and expenses incurred in connection with their participation in Board or Board committee meetings and other related activities such as site visits and presentations that they engage in as directors.

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Stock Ownership Requirement

Each non-management director must, within three years of his or her appointment and for the duration of the director s service, retain ownership of Accenture equity having a market value equal to three times the value of the annual equity grants being made to directors at the time at which the ownership requirement is assessed. In fiscal 2008, each of our non-management directors who had been a director for three or more years complied with this requirement.

The following table provides information on the compensation of our non-management directors in fiscal 2008.

Director Compensation

Name	Fees Earned or Paid in Cash ($)(1)	Stock Awards ($)(2)(3)	Option Awards ($)(4)	Non-Equity Incentive Plan Compensation ($)	Change in Pension Value and Nonqualified Deferred Compensation Earnings ($)	All Other Compensation ($)(5)	Total ($)
Dina Dublon	75,000	149,999					224,999
Dennis F. Hightower	70,000	149,999					219,999
Nobuyuki Idei	70,000	149,999					219,999
William L. Kimsey	75,000	149,999					224,999
Robert I. Lipp	75,000	149,999					224,999
Marjorie Magner	70,000	149,999					219,999
Blythe J. McGarvie	80,000	149,999					229,999
Sir Mark Moody-Stuart		279,969					279,969
Wulf von Schimmelmann	75,000	149,999					224,999

(1) The annual retainers and other compensation for Board committee service paid in cash to our non-management directors were as follows:

Name	Annual Retainer ($)	Committee Chair Fees ($)	Audit Committee Member Fees ($)	Total ($)
Dina Dublon	70,000	5,000		75,000
Dennis F. Hightower	70,000			70,000
Nobuyuki Idei	70,000			70,000
William L. Kimsey	70,000		5,000	75,000

Robert I. Lipp	70,000		5,000	75,000
Marjorie Magner	70,000			70,000
Blythe J. McGarvie	70,000	10,000		80,000
Wulf von Schimmelmann	70,000	5,000		75,000

Sir Mark Moody-Stuart elected to receive 100% of his annual retainer and other compensation for Board committee service in the form of fully vested RSUs. The cash amounts representing his annual retainer and other compensation for Board committee service are as follows:

Name	**Annual Retainer ($)**	**Committee Chair Fees ($)**	**Audit Committee Member Fees ($)**	**Total ($)**
Sir Mark Moody-Stuart	125,000	5,000		130,000

(2) Represents the dollar amount recognized for financial statement reporting purposes in fiscal 2008 in accordance with FAS 123R for grants of RSUs awarded for Board and Board committee service in fiscal 2008. Because these awards were fully vested upon grant, the grant date fair value of each of these awards computed in accordance with FAS 123R is equivalent to the dollar amount recognized in the financial statements in fiscal 2008. Grants were made on February 7, 2008 with a grant date fair value of $33.11 per RSU. Accenture Ltd Class A common shares underlying RSUs are deliverable three years after the date of grant. The assumptions made when calculating the amounts in this column are found in Note 12 (Share-Based Compensation) to our Consolidated Financial Statements in Part I, Item 8 of our Annual Report on Form 10-K for the year ended August 31, 2008.

(3) The aggregate number of RSU awards outstanding at the end of fiscal 2008 for each of our non-management directors was as follows:

Name	**Aggregate Number of Restricted Share Unit Awards Outstanding as of August 31, 2008**
Dina Dublon	13,606
Dennis F. Hightower	13,606
Nobuyuki Idei	13,606
William L. Kimsey	13,606
Robert I. Lipp	18,144
Marjorie Magner	15,433
Blythe J. McGarvie	13,606
Sir Mark Moody-Stuart	25,227
Wulf von Schimmelmann	13,606

(4) We have not granted any stock options to our directors since fiscal 2004. The aggregate number of option awards outstanding at the end of fiscal 2008 for each of our non-management directors was as follows:

Name	**Aggregate Number of Option Awards Outstanding as of August 31, 2008**
Dina Dublon	55,000
Dennis F. Hightower	
Nobuyuki Idei	
William L. Kimsey	35,000
Robert I. Lipp	55,000
Marjorie Magner	
Blythe J. McGarvie	20,000
Sir Mark Moody-Stuart	55,000
Wulf von Schimmelmann	20,000

All stock option grants are fully vested.

(5) The aggregate amount of perquisites and other personal benefits received by each of our non-management directors in fiscal 2008 was less than $10,000.

COMPENSATION COMMITTEE INTERLOCKS AND INSIDER PARTICIPATION

Our Compensation Committee is comprised solely of independent directors: Sir Mark Moody-Stuart, who is chair of the committee, Dennis F. Hightower and Marjorie Magner. No member of our Compensation Committee during fiscal 2008 was an employee or officer or former employee or officer of Accenture or had any relationships requiring disclosure under Item 404 of Regulation S-K during fiscal 2008. None of our executive officers has served on the board of directors or compensation committee of any other entity that has or has had one or more executive officers who served as a member of our Board or its Compensation Committee during fiscal 2008.

SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE

Under the federal securities laws, our directors, executive officers and beneficial owners of more than 10% of Accenture Ltd s Class A common shares or Class X common shares are required within a prescribed period of time to report to the SEC transactions and holdings in Accenture Ltd Class A common shares and Class X common shares. Our directors and executive officers are also required to report transactions and holdings in Accenture SCA Class I common shares. Based solely on a review of the copies of these forms received by us and on written representations from certain reporting persons that no annual corrective filings were required for those persons, we believe that during fiscal 2008 all these filing requirements were satisfied in a timely manner, except for one Form 4 reporting one transaction for Accenture Ltd for Marjorie Magner and one Form 3 reporting four types of holdings for Accenture Ltd for Pierre Nanterme, in each case because an administrative error prevented their timely filing.

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BENEFICIAL OWNERSHIP OF DIRECTORS AND EXECUTIVE OFFICERS

The following table sets forth, as of December 15, 2008, information regarding the beneficial ownership of Accenture Ltd Class A common shares and Class X common shares and of Accenture SCA Class I common shares held by: (1) each of our directors, director nominees and named executive officers; and (2) all of our directors, director nominees and executive officers as a group. To our knowledge, except as otherwise indicated, each of the persons or entities listed below has sole voting and investment power with respect to the shares beneficially owned by him or her. For purposes of the table below, beneficial ownership is determined in accordance with Rule 13d-3 under the Exchange Act, pursuant to which a person or group of persons is deemed to have beneficial ownership of any shares that such person has the right to acquire within 60 days after December 15, 2008. For purposes of computing the percentage of outstanding Accenture Ltd Class A common shares and/or Class X common shares and/or Accenture SCA Class I common shares held by each person or group of persons named below, any shares that such person or persons has the right to acquire within 60 days after December 15, 2008 are deemed to be outstanding but are not deemed to be outstanding for the purpose of computing the percentage ownership of any other person.

	Accenture Ltd Class A common shares		Accenture SCA Class I common shares		Accenture Ltd Class X common shares		Percentage of the total number of Class A and Class X common shares beneficially owned
Name(1)	**shares beneficially owned**	**% shares beneficially owned**	**shares beneficially owned**	**% shares beneficially owned**	**shares beneficially owned**	**% shares beneficially owned**	
William D. Green(2)(3)(4)	270,159	*	177,546	**	177,546	***	****
Dina Dublon(5)(6)	73,688	*					****
Charles H. Giancarlo							****
Dennis F. Hightower(6)	11,387	*					****
Nobuyuki Idei(6)	5,252	*					****
William L Kimsey(6)(7)	47,481	*					****
Robert I. Lipp(5)(8)	216,324	*					****
Marjorie Magner(6)	5,252	*					****
Blythe J. McGarvie(6)(9)	35,990	*					****
Mark Moody-Stuart(5)	80,954	*					****
Wulf von Schimmelmann(6)(9)	26,387	*					****
Pamela J. Craig(2)(10)	34,314	*	430,161	**	380,161	***	****
Karl-Heinz Flöther(11)	300,484	*					****
Robert N. Frerichs(2)(12)	97,281	*	53,246	**	53,246	***	****
Stephen J. Rohleder(2)(13)	98,861	*	106,383	**	106,383	***	****
All Directors and Officers as a Group	2,058,096	*	2,143,601	1.6%	1,659,393	1.5%	****

(24 persons)(14)

* Less than 1% of Accenture Ltd s Class A common shares outstanding.

** Less than 1% of Accenture SCA s Class I common shares outstanding.

*** Less than 1% of Accenture Ltd s Class X common shares outstanding.

**** Less than 1% of the total number of Accenture Ltd s Class A common shares and Class X common shares outstanding.

(1) Address for all persons listed is c/o Accenture, 50 W. San Fernando Street, San Jose, California 95113, USA.

(2) Subject to the provisions of its Articles of Association, Accenture SCA is obligated, at the option of the holder of its shares and at any time, to redeem any outstanding Accenture SCA Class I common shares held by the holder. The redemption price per share generally is equal to the market price of an Accenture Ltd Class A common share at the

time of the redemption. Accenture SCA has the option to pay this redemption price with cash or by delivering Accenture Ltd Class A common shares generally on a one-for-one basis as provided for in the Articles of Association of Accenture SCA. Each time an Accenture SCA Class I common share is redeemed from a holder, Accenture Ltd has the option, and intends to, redeem an Accenture Ltd Class X common share from that holder, for a redemption price equal to the par value of the Accenture Ltd Class X common share, or $.0000225. All Accenture SCA Class I common shares owned by the officer have been pledged to secure any non-compete obligations owing to Accenture SCA.

(3) Includes 30,720 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(4) Includes 3,975 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008

(5) Includes 55,000 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(6) Includes 5,252 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008

(7) Includes 35,000 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(8) Includes 7,879 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008

(9) Includes 20,000 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(10) Includes 27,335 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(11) Includes 25,319 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008. Includes 28,975 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008. Includes 121,587 Accenture Ltd Class A common shares owned by the officer that have been pledged to secure any non-compete obligations owning to Accenture Ltd.

(12) Includes 13,913 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008. Includes 19,135 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008.

(13) Includes 825 restricted share units that could be delivered as Accenture Class A common shares within 60 days from December 15, 2008. Includes 449 Accenture Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008

(14) One officer has a spouse with holdings of 13,467 Accenture Class A common shares and 8,000 additional Accenture Ltd Class A common shares that could be acquired through the exercise of stock options within 60 days from December 15, 2008. Includes 430,446 Accenture Ltd Class A common shares owned by officers

that have been pledged to secure any non-compete obligations owing to Accenture Ltd.

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BENEFICIAL OWNERSHIP OF MORE THAN FIVE PERCENT OF ANY CLASS OF VOTING SECURITIES

As of December 15, 2008, no person beneficially owned more than five percent of Accenture Ltd s Class X common shares, and the only persons known by us to be beneficial owners of more than five percent of Accenture Ltd s Class A common shares were as follows:

	Accenture Ltd Class A common shares	
Name and Address of Beneficial Owner	**Shares beneficially owned**	**% of Shares beneficially owned**
Franklin Resources Inc One Franklin Parkway Building 920 San Mateo, CA 94403	38,136,784(1)	6.3%
FMR LLC 82 Devonshire Street Boston, MA 02109	33,165,006(2)	5.5%
Wellington Management Co LLP 75 State Street Boston, MA 02109	32,153,599(3)	5.3%
Barclays Global Investors UK Holdings Ltd 1 Churchill Place Canary Wharf London, X0 E14 5HP	31,380,455(4)	5.2%

(1) Based on the information disclosed in a Form 13F filed with the SEC on November 4, 2008 by Franklin Resources Inc and certain related entities reporting sole power to vote or direct the vote over 34,794,516 Class A common shares and sole power to dispose or direct the disposition of 38,136,784 Class A common shares.

(2) Based on the information disclosed in a Form 13F filed with the SEC on November 14, 2008 by FMR LLC and certain related entities reporting sole power to vote or direct the vote over 1,194,760 Class A common shares and sole power to dispose or direct the disposition of 33,165,006 Class A common shares.

(3) Based on the information disclosed in a Form 13F filed with the SEC on November 21, 2008 by Wellington Management Co LLP and certain related entities reporting sole power to vote or direct the vote over 16,903,809 Class A common shares and sole power to dispose or direct the disposition of 32,153,599 Class A common shares.

(4) Based on the information disclosed in a Form 13F filed with the SEC on November 12, 2008 by Barclays Global Investors UK Holdings Ltd and certain related entities reporting sole power to vote or direct the vote over 26,876,290 Class A common shares and sole power to dispose or direct the disposition of 31,380,455 Class A common shares.

As of December 15, 2008, Accenture SCA and certain wholly owned subsidiaries of Accenture SCA and Accenture Ltd directly and indirectly beneficially owned an aggregate of 56,961,688 Accenture Ltd Class A common shares, or 8.6% of the outstanding Class A common shares (including shares held by subsidiaries of Accenture). Accenture SCA and these subsidiaries will exercise their power to vote or direct the vote of the Class A common shares beneficially owned by them in a manner that will have no impact on the outcome of any vote of the shareholders of Accenture Ltd.

SUBMISSION OF FUTURE SHAREHOLDER PROPOSALS

Our annual general meeting of shareholders for 2010 is expected to occur in February 2010. In accordance with the rules established by the SEC, any shareholder proposal submitted pursuant to Rule 14a-8 to be included in the proxy statement for that meeting must be received by us by August 21, 2009. If you would like to submit a shareholder proposal to be included in those proxy materials, you should send your proposal to our General Counsel and Secretary at 50 W. San Fernando Street, San Jose, California 95113, USA. In order for your proposal to be included in the proxy statement, the proposal must comply with the requirements established by the SEC.

Bermuda law provides that shareholders who collectively hold at least 5% of the total voting rights of the outstanding Class A common shares and Class X common shares, or any group comprised of at least 100 or more registered shareholders, may require a proposal to be submitted to an annual general meeting of shareholders. Bermuda law generally requires that notice of such a proposal must be deposited at Accenture s registered office not less than six weeks before the date of the meeting.

These advance notice provisions of Bermuda law are in addition to, and separate from, the requirements that a shareholder must meet in order to have a proposal included in the proxy statement under the rules of the SEC.

A proxy granted by a shareholder will give discretionary authority to the proxies to vote on any matters introduced pursuant to the above advance notice provisions of Bermuda law, subject to applicable rules of the SEC.

INCORPORATION BY REFERENCE

To the extent that this proxy statement is incorporated by reference into any other filing under the Securities Act of 1933, as amended, or the Exchange Act, the sections of this proxy statement entitled Audit Committee Report (to the extent permitted by the rules of the SEC), Compensation Committee Report, Nominating & Governance Committee Report and Finance Committee Report will not be deemed incorporated, unless specifically provided otherwise in that other filing.

SUBMITTING YOUR PROXY BY TELEPHONE OR VIA THE INTERNET

You may submit your proxy either by mail, by telephone or via the Internet. Please see the proxy card that accompanies this proxy statement for specific instructions on how to submit your proxy by any of these methods.

If you submit your proxy by telephone or via the Internet, for your vote to be counted, your proxy must be received by 6:00 a.m., Eastern Standard Time, on February 12, 2009 (February 9, 2009 for Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup). Even if you submit your proxy by telephone or via the Internet, you can still revoke your proxy and vote your shares in person if you decide to attend the Annual Meeting.

The telephone and Internet proxy submission procedures are designed to authenticate shareholders identities, to allow shareholders to give their voting instructions and to confirm that shareholders instructions have been recorded properly. We have been advised that the Internet proxy submission procedures that have been made available to you are consistent with the requirements of applicable law. If you submit your proxy via the Internet, then you should understand that there may be costs associated with electronic access, such as usage charges from Internet access providers and telephone companies, which you must bear.

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HOUSEHOLDING OF SHAREHOLDER DOCUMENTS

We may send a single set of shareholder documents to any household at which two or more shareholders reside. This process is called householding. This reduces the volume of duplicate information received at your household and helps us to reduce our costs. Your materials may be househeld based on your prior express or implied consent. If your materials have been househeld and you wish to receive separate copies of these documents, or if you are receiving duplicate copies of these documents and wish to have the information househeld, you may write or call our Investor Relations Group at the following address, phone number or e-mail address: Accenture, Investor Relations, 1345 Avenue of the Americas, New York, New York 10105, USA, telephone number +1 877-ACN-5659 (+1 877-226-5659) in the United States and Puerto Rico and +1 678-999-4566 outside the United States and Puerto Rico, or e-mail investor.relations@accenture.com.

December 19, 2008

Accenture Ltd
c/o National City Bank
Shareholder Services Operations
Locator 5352
P.O. Box 94509
Cleveland, OH 44193-4509

Submit your Proxy by Internet at www.cesvote.com

Have your proxy card available when you access the website at www.cesvote.com and follow the simple instructions to record your proxy.

Submit your Proxy by Telephone at 1-888-693-8683

Have your proxy card available when you call 1-888-693-8683 using a touch-tone phone and follow the simple instructions to record your proxy.

Submit your Proxy by Mail

Please mark, sign and date your proxy card and return it in the postage-paid envelope provided or mail it to: National City Bank, P.O. Box 535600, Pittsburgh, PA 15253.

Submit Your Proxy by Internet	**Submit Your Proxy by Telephone**	**Submit Your Proxy by Mail**
Access the website and cast your vote: **www.cesvote.com**	Call toll-free using a touch-tone phone: **1-888-693-8683**	Return your proxy in the envelope provided

Submit your proxy 24 hours a day, 7 days a week!
Your telephone or Internet vote must be received by 6:00 a.m. Eastern Standard Time on February 12, 2009 (February 9, 2009 for Accenture employees and former employees who are submitting proxies for shares received through our employee plans and held by Citigroup Global Markets, Inc.) to be counted in the final tabulation.
If you submit your proxy by Internet or telephone, please do not mail your proxy card.

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Proxy must be signed and dated below.
êPlease fold and detach card at perforation before mailing. ê

Accenture Ltd **Proxy**

This proxy is solicited on behalf of the Board of Directors for the 2009 Annual General Meeting of Shareholders.

The undersigned hereby appoints William D. Green, Pamela J. Craig and Douglas G. Scrivner as proxies, each with full power of substitution, and hereby authorizes each of them to represent and to vote, as designated on the reverse side, all Class A common shares and Class X common shares of Accenture Ltd held of record by the undersigned on December 15, 2008, at the 2009 Annual General Meeting of Shareholders to be held on February 12, 2009, and at any adjournment or postponement thereof. The undersigned hereby further authorizes such proxies to vote in their discretion upon such other matters as may properly come before such Annual General Meeting of Shareholders (including any motion to amend the resolutions proposed at the meeting and any motions to adjourn the meeting) and at any adjournment or postponement thereof.

Signature

Signature (if held by joint holders)

Date:

Please sign this proxy card exactly as your name appears to the left. Proxies should be dated when signed. When shares are held by joint holders, both should sign. When signing as attorney, executor, administrator, trustee, guardian or other similar capacity, please give your full title as such. If a corporation, a duly authorized officer of the corporation should sign on behalf of the corporation, or the seal of the corporation should be affixed. If a partnership, a partner should sign in the partnership s name.

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Your vote is important!

Please submit your proxy via the Internet or by telephone using the instructions on the reverse side of this proxy card, or mark, sign, date and return this proxy card in the enclosed reply envelope. In order for your mailed proxy to be counted, your proxy must be received no later than February 11, 2009 (February 9, 2009 if you are an Accenture employee or former employee and your shares are held through Citigroup). Submitting your proxy will not affect your right to vote in person if you decide to revoke your proxy and attend the Annual General Meeting of Shareholders.

Proxy must be signed and dated on the reverse side.

êPlease fold and detach card at perforation before mailing. ê

Accenture Ltd **Proxy**

THIS PROXY, WHEN PROPERLY EXECUTED AND DELIVERED, WILL BE VOTED AS DIRECTED BY THE UNDERSIGNED SHAREHOLDER. IF YOU SIGN AND RETURN THIS PROXY BUT NO DIRECTIONS ARE GIVEN, THEN THIS PROXY WILL BE VOTED FOR PROPOSALS 1 AND 2 AND IN THE DISCRETION OF THE PROXIES UPON SUCH OTHER MATTERS AS MAY PROPERLY COME BEFORE THE ANNUAL GENERAL MEETING OF SHAREHOLDERS.

The Board of Directors of Accenture Ltd recommends that you vote FOR Proposals 1 and 2.

1. Re-appointment of the following nominees to the Board of Directors:

(1) Charles H. Giancarlo:	o **FOR**	o **AGAINST**	o **ABSTAIN**
(2) Dina Dublon:	o **FOR**	o **AGAINST**	o **ABSTAIN**
(3) William D. Green:	o **FOR**	o **AGAINST**	o **ABSTAIN**
(4) Nobuyuki Idei:	o **FOR**	o **AGAINST**	o **ABSTAIN**
(5) Marjorie Magner:	o **FOR**	o **AGAINST**	o **ABSTAIN**

2. Re-appointment of KPMG LLP as independent auditors for the 2009 fiscal year and authorization of the Audit Committee of the Board of Directors to determine KPMG LLP s remuneration.

o **FOR** o **AGAINST** o **ABSTAIN**

o Please check this box if you plan to attend the Annual General Meeting of Shareholders.

IMPORTANT THIS PROXY MUST BE SIGNED AND DATED ON THE REVERSE SIDE.