
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-Q

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

FOR THE QUARTERLY PERIOD ENDED February 29, 2012

OR

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934**

FOR THE TRANSITION PERIOD FROM TO

Commission File Number: 001-34448

Accenture plc

(Exact name of registrant as specified in its charter)

Ireland

*(State or other jurisdiction of
incorporation or organization)*

98-0627530

*(I.R.S. Employer
Identification No.)*

**1 Grand Canal Square,
Grand Canal Harbour,
Dublin 2, Ireland**

(Address of principal executive offices)

(353) (1) 646-2000

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The number of shares of the registrant's Class A ordinary shares, par value \$0.0000225 per share, outstanding as of March 16, 2012 was 644,451,431 (which number does not include 93,905,384 issued shares held by the registrant). The number of shares of the registrant's Class X ordinary shares, par value \$0.0000225 per share, outstanding as of March 16, 2012 was 47,135,687.

ACCENTURE PLC

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PART I — FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

ACCENTURE PLC

CONSOLIDATED BALANCE SHEETS

February 29, 2012 and August 31, 2011

(In thousands of U.S. dollars, except share and per share amounts)

	February 29, 2012 (Unaudited)	August 31, 2011
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 5,568,746	\$ 5,701,078
Short-term investments	3,107	4,929
Receivables from clients, net	3,355,991	3,236,059
Unbilled services, net	1,418,767	1,385,733
Deferred income taxes, net	584,149	556,160
Other current assets	623,920	587,224
Total current assets	<u>11,554,680</u>	<u>11,471,183</u>
NON-CURRENT ASSETS:		
Unbilled services, net	12,111	49,192
Investments	39,376	40,365
Property and equipment, net	775,871	785,231
Goodwill	1,232,474	1,131,991
Deferred contract costs	557,641	559,794
Deferred income taxes, net	791,365	756,079
Other non-current assets	844,578	937,675
Total non-current assets	<u>4,253,416</u>	<u>4,260,327</u>
TOTAL ASSETS	<u>\$15,808,096</u>	<u>\$15,731,510</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current portion of long-term debt and bank borrowings	\$ 4,653	\$ 4,419
Accounts payable	892,436	949,250
Deferred revenues	2,370,869	2,219,270
Accrued payroll and related benefits	2,888,991	3,259,252
Accrued consumption taxes	321,471	348,540
Income taxes payable	238,567	238,003
Deferred income taxes, net	30,557	32,647
Other accrued liabilities	790,307	855,208
Total current liabilities	<u>7,537,851</u>	<u>7,906,589</u>
NON-CURRENT LIABILITIES:		
Long-term debt	1,201	—
Deferred revenues relating to contract costs	541,137	553,440
Retirement obligation	991,717	995,695
Deferred income taxes, net	60,698	72,257
Income taxes payable	1,437,393	1,619,076
Other non-current liabilities	244,954	233,581
Total non-current liabilities	<u>3,277,100</u>	<u>3,474,049</u>
COMMITMENTS AND CONTINGENCIES		
SHAREHOLDERS' EQUITY:		
Ordinary shares, par value 1.00 euros per share, 40,000 shares authorized and issued as of February 29, 2012 and August 31, 2011	57	57
Class A ordinary shares, par value \$0.0000225 per share, 20,000,000,000 shares authorized, 738,118,052 and 727,795,770 shares issued as of February 29, 2012 and August 31, 2011, respectively	16	16
Class X ordinary shares, par value \$0.0000225 per share, 1,000,000,000 shares authorized, 47,135,687 and 49,365,379 issued and outstanding as of February 29, 2012 and August 31, 2011, respectively	1	1

Restricted share units	714,192	784,277
Additional paid-in capital	1,032,438	525,037
Treasury shares, at cost: Ordinary, 40,000 shares as of February 29, 2012 and August 31, 2011, respectively; Class A ordinary, 94,026,785 and 86,361,763 shares as of February 29, 2012 and August 31, 2011, respectively	(4,109,064)	(3,577,574)
Retained earnings	7,113,037	6,281,517
Accumulated other comprehensive loss	(282,124)	(134,380)
Total Accenture plc shareholders' equity	4,468,553	3,878,951
Noncontrolling interests	524,592	471,921
Total shareholders' equity	4,993,145	4,350,872
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$15,808,096</u>	<u>\$15,731,510</u>

The accompanying Notes are an integral part of these Consolidated Financial Statements.

ACCENTURE PLC

CONSOLIDATED INCOME STATEMENTS

For the Three and Six Months Ended February 29, 2012 and February 28, 2011

(In thousands of U.S. dollars, except share and per share amounts)

(Unaudited)

	Three Months Ended		Six Months Ended	
	February 29, 2012	February 28, 2011	February 29, 2012	February 28, 2011
REVENUES:				
Revenues before reimbursements ("Net revenues")	\$ 6,797,250	\$ 6,053,621	\$ 13,871,747	\$ 12,099,271
Reimbursements	462,578	442,672	977,189	875,215
Revenues	7,259,828	6,496,293	14,848,936	12,974,486
OPERATING EXPENSES:				
Cost of services:				
Cost of services before reimbursable expenses	4,680,884	4,136,397	9,503,841	8,237,567
Reimbursable expenses	462,578	442,672	977,189	875,215
Cost of services	5,143,462	4,579,069	10,481,030	9,112,782
Sales and marketing	772,338	709,779	1,609,815	1,441,250
General and administrative costs	454,314	435,499	886,831	821,225
Reorganization costs, net	415	369	823	717
Total operating expenses	6,370,529	5,724,716	12,978,499	11,375,974
OPERATING INCOME	889,299	771,577	1,870,437	1,598,512
Gain (loss) on investments, net	47	(868)	(8)	(919)
Interest income	9,246	9,893	19,758	19,286
Interest expense	(4,220)	(3,507)	(8,378)	(8,243)
Other income (expense), net	4,168	(2,948)	9,758	10,139
INCOME BEFORE INCOME TAXES	898,540	774,147	1,891,567	1,618,775
Provision for income taxes	184,350	208,397	465,620	447,469
NET INCOME	714,190	565,750	1,425,947	1,171,306
Net income attributable to noncontrolling interests in				
Accenture SCA and Accenture Canada Holdings Inc.	(60,588)	(54,590)	(122,544)	(119,264)
Net income attributable to noncontrolling interests – other	(9,679)	(8,143)	(17,394)	(14,311)
NET INCOME ATTRIBUTABLE TO ACCENTURE PLC	<u>\$ 643,923</u>	<u>\$ 503,017</u>	<u>\$ 1,286,009</u>	<u>\$ 1,037,731</u>
Weighted average Class A ordinary shares:				
Basic	646,452,990	646,292,241	645,390,718	641,779,811
Diluted	729,036,633	743,505,338	729,608,665	743,505,732
Earnings per Class A ordinary share:				
Basic	\$ 1.00	\$ 0.78	\$ 1.99	\$ 1.62
Diluted	\$ 0.97	\$ 0.75	\$ 1.93	\$ 1.56
Cash dividends per share	\$ —	\$ —	\$ 0.675	\$ 0.45

The accompanying Notes are an integral part of these Consolidated Financial Statements.

ACCENTURE PLC
CONSOLIDATED SHAREHOLDERS' EQUITY AND COMPREHENSIVE INCOME STATEMENTS
For the Six Months Ended February 29, 2012
(In thousands of U.S. dollars and share amounts)
(Unaudited)

	Ordinary Shares		Class A Ordinary Shares		Class X Ordinary Shares		Restricted Share Units	Additional Paid-in Capital	Treasury Shares		Retained Earnings	Accumulated Other Comprehensive Loss	Total Accenture plc Shareholders' Equity	Noncontrolling Interests	Total Shareholders' Equity			
	\$	No. Shares	\$	No. Shares	\$	No. Shares			\$	No. Shares								
Balance as of August 31, 2011	\$ 57	40	\$16	727,796	\$1	49,365	\$ 784,277	\$ 525,037	\$(3,577,574)	(86,402)	\$6,281,517	\$ (134,380)	\$ 3,878,951	\$ 471,921	\$ 4,350,872			
Comprehensive income:																		
Net income											1,286,009	1,286,009	139,938	1,425,947				
Other comprehensive loss:																		
Unrealized losses on cash flow hedges, net of tax and reclassification adjustments												(4,325)	(4,325)	(404)	(4,729)			
Unrealized gains on marketable securities, net of reclassification adjustments											221	221	21	242				
Foreign currency translation adjustments, net of tax											(152,413)	(152,413)	(16,110)	(168,523)				
Defined benefit plans, net of tax											8,773	8,773	820	9,593				
Other comprehensive loss											(147,744)	(147,744)	(15,673)	(163,417)				
Comprehensive income												1,138,265		1,262,530				
Income tax benefit on share-based compensation plans											113,667		113,667		113,667			
Purchases of Class A ordinary shares											54,292	(701,620)	(13,095)	(647,328)	(54,292)	(701,620)		
Share-based compensation expense											241,254	20,263		261,517		261,517		
Purchases/redemptions of Accenture SCA Class I common shares, Accenture Canada Holdings Inc. exchangeable shares and Class X ordinary shares												(44,343)		(44,343)	(4,116)	(48,459)		
Issuances of Class A ordinary shares:																		
Employee share programs											8,760	(333,737)	380,860	170,130	5,430	217,253	11,626	228,879
Upon redemption of Accenture SCA Class I common shares											1,562							
Dividends											22,398		(455,013)	(432,615)	(42,281)	(474,896)		
Other, net												(17,338)	524	(16,814)	17,469	655		
Balance as of February 29, 2012	<u>\$ 57</u>	<u>40</u>	<u>\$16</u>	<u>738,118</u>	<u>\$1</u>	<u>47,136</u>	<u>\$ 714,192</u>	<u>\$1,032,438</u>	<u>\$(4,109,064)</u>	<u>(94,067)</u>	<u>\$7,113,037</u>	<u>\$ (282,124)</u>	<u>\$ 4,468,553</u>	<u>\$ 524,592</u>	<u>\$ 4,993,145</u>			

The accompanying Notes are an integral part of these Consolidated Financial Statements.

ACCENTURE PLC
CONSOLIDATED CASH FLOWS STATEMENTS
For the Six Months Ended February 29, 2012 and February 28, 2011
(In thousands of U.S. dollars)
(Unaudited)

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$1,425,947	\$1,171,306
Adjustments to reconcile Net income to Net cash provided by operating activities —		
Depreciation, amortization and asset impairments	279,635	241,143
Reorganization costs, net	823	717
Share-based compensation expense	261,517	218,188
Deferred income taxes, net	(61,535)	(43,212)
Other, net	12,402	50,188
Change in assets and liabilities, net of acquisitions —		
Receivables from clients, net	(192,300)	(419,387)
Unbilled services, current and non-current	(72,101)	(152,125)
Other current and non-current assets	(112,141)	(255,683)
Accounts payable	(96,897)	(20,006)
Deferred revenues, current and non-current	248,782	244,788
Accrued payroll and related benefits	(242,201)	(280,638)
Income taxes payable, current and non-current	(110,161)	16,309
Other current and non-current liabilities	(8,699)	(64,085)
Net cash provided by operating activities	<u>1,333,071</u>	<u>707,503</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from maturities and sales of available-for-sale investments	6,748	691
Purchases of available-for-sale investments	(6,726)	(726)
Proceeds from sales of property and equipment	1,906	1,930
Purchases of property and equipment	(166,254)	(154,058)
Purchases of businesses and investments, net of cash acquired	(162,876)	(118,262)
Net cash used in investing activities	<u>(327,202)</u>	<u>(270,425)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of ordinary shares	228,879	282,035
Purchases of shares	(750,079)	(797,212)
Repayments of long-term debt, net	(929)	(1,260)
Cash dividends paid	(474,896)	(320,650)
Excess tax benefits from share-based payment arrangements	57,975	105,798
Other, net	(26,849)	(19,210)
Net cash used in financing activities	<u>(965,899)</u>	<u>(750,499)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(172,302)</u>	<u>152,673</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(132,332)	(160,748)
CASH AND CASH EQUIVALENTS, beginning of period	<u>5,701,078</u>	<u>4,838,292</u>
CASH AND CASH EQUIVALENTS, end of period	<u>\$5,568,746</u>	<u>\$4,677,544</u>

The accompanying Notes are an integral part of these Consolidated Financial Statements.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed) (Unaudited)

1. BASIS OF PRESENTATION

The accompanying unaudited interim Consolidated Financial Statements of Accenture plc and its controlled subsidiary companies (collectively, the “Company”) have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission (“SEC”) for quarterly reports on Form 10-Q and do not include all of the information and note disclosures required by U.S. generally accepted accounting principles (“U.S. GAAP”) for complete financial statements. These Consolidated Financial Statements should therefore be read in conjunction with the Consolidated Financial Statements and Notes thereto for the fiscal year ended August 31, 2011 included in the Company’s Annual Report on Form 10-K filed with the SEC on October 21, 2011.

The accompanying unaudited interim Consolidated Financial Statements have been prepared in accordance with U.S. GAAP, which requires management to make estimates and assumptions that affect amounts reported in the Consolidated Financial Statements and accompanying disclosures. Although these estimates are based on management’s best knowledge of current events and actions that the Company may undertake in the future, actual results may be different from those estimates. The Consolidated Financial Statements reflect all adjustments of a normal, recurring nature that are, in the opinion of management, necessary for a fair presentation of results for these interim periods. The results of operations for the three and six months ended February 29, 2012 are not necessarily indicative of the results that may be expected for the fiscal year ending August 31, 2012.

The Company has evaluated events and transactions subsequent to the balance sheet date. Based on this evaluation, the Company is not aware of any events or transactions that occurred subsequent to the balance sheet date but prior to filing that would require recognition or disclosure in its Consolidated Financial Statements.

Allowances for Client Receivables and Unbilled Services

As of February 29, 2012 and August 31, 2011, total allowances recorded for client receivables and unbilled services were \$72,117 and \$73,296, respectively.

Accumulated Depreciation

As of February 29, 2012 and August 31, 2011, total accumulated depreciation was \$1,683,964 and \$1,639,965, respectively.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued) (In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed) (Unaudited)

2. EARNINGS PER SHARE

Basic and diluted earnings per share were calculated as follows:

	Three Months Ended		Six Months Ended	
	February 29, 2012	February 28, 2011	February 29, 2012	February 28, 2011
Basic Earnings per share				
Net income attributable to Accenture plc	\$ 643,923	\$ 503,017	\$ 1,286,009	\$ 1,037,731
Basic weighted average Class A ordinary shares	646,452,990	646,292,241	645,390,718	641,779,811
Basic earnings per share	<u>\$ 1.00</u>	<u>\$ 0.78</u>	<u>\$ 1.99</u>	<u>\$ 1.62</u>
Diluted Earnings per share				
Net income attributable to Accenture plc	\$ 643,923	\$ 503,017	\$ 1,286,009	\$ 1,037,731
Net income attributable to noncontrolling interests in Accenture SCA and Accenture Canada Holdings Inc. (1)	60,588	54,590	122,544	119,264
Net income for diluted earnings per share calculation	<u>\$ 704,511</u>	<u>\$ 557,607</u>	<u>\$ 1,408,553</u>	<u>\$ 1,156,995</u>
Basic weighted average Class A ordinary shares	646,452,990	646,292,241	645,390,718	641,779,811
Class A ordinary shares issuable upon redemption/exchange of noncontrolling interests (1)	60,849,809	70,114,266	61,501,352	73,609,433
Diluted effect of employee compensation related to Class A ordinary shares (2)	21,591,452	26,969,144	22,571,471	28,059,362
Diluted effect of share purchase plans related to Class A ordinary shares	142,382	129,687	145,124	57,126
Diluted weighted average Class A ordinary shares	<u>729,036,633</u>	<u>743,505,338</u>	<u>729,608,665</u>	<u>743,505,732</u>
Diluted earnings per share (2)	<u>\$ 0.97</u>	<u>\$ 0.75</u>	<u>\$ 1.93</u>	<u>\$ 1.56</u>

- (1) Diluted earnings per share assumes the redemption of all Accenture SCA Class I common shares owned by holders of noncontrolling interests and the exchange of all Accenture Canada Holdings Inc. exchangeable shares for Accenture plc Class A ordinary shares, on a one-for-one basis. The income effect does not take into account "Net income attributable to noncontrolling interests — other," since those shares are not redeemable or exchangeable for Accenture plc Class A ordinary shares.
- (2) Fiscal 2011 diluted weighted average Accenture plc Class A ordinary shares and earnings per share amounts have been restated to reflect the impact of the issuance of additional restricted share units to holders of restricted share units in connection with the payment of cash dividends. This did not result in a change to previously reported Diluted earnings per share.

3. INCOME TAXES

Effective Tax Rate

The Company's effective tax rates for the three months ended February 29, 2012 and February 28, 2011 were 20.5% and 26.9%, respectively. The Company's effective tax rates for the six months ended February 29, 2012 and February 28, 2011 were 24.6% and 27.6%, respectively. The effective tax rates for the three and six months ended February 29, 2012 were lower than the effective tax rates for the three and six months ended February 28, 2011, primarily as a result of higher benefits related to final determinations of tax liabilities for prior years, partially offset by increases in tax reserves.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)
(In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed)
(Unaudited)

4. REORGANIZATION COSTS, NET

In fiscal 2001, the Company accrued reorganization liabilities in connection with its transition to a corporate structure. These liabilities included certain non-income tax liabilities, such as stamp taxes, as well as liabilities for certain individual income tax exposures related to the transfer of interests in certain entities to the Company as part of the reorganization. These primarily represent unusual and disproportionate individual income tax exposures assumed by certain, but not all, of the Company's shareholders and partners in certain tax jurisdictions specifically related to the transfer of their partnership interests in certain entities to the Company as part of the reorganization. (Prior to fiscal 2005, the Company referred to its highest-level employees with the "partner" title and the Company continues to use the term "partner" to refer to these persons in certain situations related to its reorganization and the period prior to its incorporation.) The Company identified certain shareholders and partners who may incur such unusual and disproportionate financial damage in certain jurisdictions. These include shareholders and partners who were subject to tax in their jurisdiction on items of income arising from the reorganization transaction that were not taxable for most other shareholders and partners. In addition, certain other shareholders and partners were subject to a different rate or amount of tax than other shareholders or partners in the same jurisdiction. When additional taxes are assessed on these shareholders or partners in connection with these transfers, the Company has made and intends to make payments, and in one country has contractually committed, to reimburse certain costs associated with the assessment either to the shareholder or partner, or to the taxing authority. The Company has recorded reorganization expense and the related liability where such liabilities are probable. Interest accruals are made to cover reimbursement of interest on such tax assessments.

The Company's reorganization activity was as follows:

	<u>Three Months Ended</u>		<u>Six Months Ended</u>	
	<u>February 29, 2012</u>	<u>February 28, 2011</u>	<u>February 29, 2012</u>	<u>February 28, 2011</u>
Reorganization liability, beginning of period	\$ 284,465	\$ 281,781	\$ 307,286	\$ 271,907
Interest expense accrued	415	369	823	717
Foreign currency translation adjustments	3,033	14,019	(20,196)	23,545
Reorganization liability, end of period	<u>\$ 287,913</u>	<u>\$ 296,169</u>	<u>\$ 287,913</u>	<u>\$ 296,169</u>

As of February 29, 2012, reorganization liabilities of \$276,990 were included in Other accrued liabilities because expirations of statutes of limitations or other final determinations could occur within 12 months, and reorganization liabilities of \$10,923 were included in Other non-current liabilities. Timing of the resolution of tax audits or the initiation of additional litigation and/or criminal tax proceedings may delay final resolution. Final resolution, through settlement, conclusion of legal proceedings or a tax authority's decision not to pursue a claim, will result in payment by the Company of amounts in settlement or judgment of these matters and/or recording of a reorganization benefit or cost in the Company's Consolidated Income Statement. It is possible the aggregate amount of such payments in connection with resolution of all such proceedings could exceed the currently recorded amounts. As of February 29, 2012, only a small number of jurisdictions remain that have active audits/investigations or open statutes of limitations, and only one is significant (which is the country referenced above). In that country, current and former partners, and the Company, are engaged in disputes with tax authorities in connection with the corporate reorganization in 2001, some of which have resulted, and others of which are expected to result, in litigation. These individuals and the Company intend to vigorously defend their positions.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued) (In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed) (Unaudited)

5. BUSINESS COMBINATIONS AND GOODWILL

During the six months ended February 29, 2012, the Company acquired the net assets of a provider of residential and commercial mortgage processing services. In addition, the Company completed three individually immaterial acquisitions. The total consideration for all acquisitions was \$162,876. In connection with these acquisitions, the Company recorded goodwill of \$116,277, which was allocated among the reportable operating segments. Goodwill also included immaterial adjustments related to recent acquisitions. The Company also recorded \$51,000 in intangible assets, primarily related to customer relationships. The intangible assets are being amortized over three to seven years. The pro forma effects on the Company's operations were not material.

The changes in the carrying amount of goodwill by reportable operating segment were as follows:

	August 31, 2011	Additions/ Adjustments	Foreign Currency Translation Adjustments	February 29, 2012
Communications, Media & Technology (1)	\$ 173,867	\$ 73	\$ (4,983)	\$ 168,957
Financial Services	304,720	113,875	(1,514)	417,081
Health & Public Service	286,158	593	(1,304)	285,447
Products	278,929	3,060	(7,138)	274,851
Resources	88,317	868	(3,047)	86,138
Total	<u>\$1,131,991</u>	<u>\$ 118,469</u>	<u>\$ (17,986)</u>	<u>\$1,232,474</u>

- (1) On September 1, 2011, the Company renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.

6. SHAREHOLDERS' EQUITY

Comprehensive Income

Comprehensive income was as follows:

	Three Months Ended		Six Months Ended	
	February 29, 2012	February 28, 2011	February 29, 2012	February 28, 2011
Comprehensive income attributable to Accenture plc	\$ 814,282	\$ 592,786	\$1,138,265	\$1,184,542
Comprehensive income attributable to noncontrolling interests	85,374	73,788	124,265	153,596
Total comprehensive income	<u>\$ 899,656</u>	<u>\$ 666,574</u>	<u>\$1,262,530</u>	<u>\$1,338,138</u>

Dividends

The Company's dividend activity during the six months ended February 29, 2012 was as follows:

Dividend Payment Date	Dividend Per Share	Accenture plc Class A Ordinary Shares		Accenture SCA Class I Common Shares and Accenture Canada Holdings Inc. Exchangeable Shares		Total Cash Outlay
		Record Date	Cash Outlay	Record Date	Cash Outlay	
November 15, 2011	\$ 0.675	October 14, 2011	\$ 432,615	October 11, 2011	\$ 42,281	\$474,896

The payment of the cash dividends also resulted in the issuance of additional restricted share units to holders of restricted share units. Diluted weighted average Accenture plc Class A ordinary share amounts have been restated for all periods presented to reflect this issuance.

Subsequent Event

On March 21, 2012, the Board of Directors of Accenture plc declared a semi-annual cash dividend of \$0.675 per share on our Class A ordinary shares for shareholders of record at the close of business on April 13, 2012. Accenture plc will cause Accenture SCA to declare a semi-annual cash dividend of \$0.675 per share on its Class I common shares for shareholders of record at the close of business on April 10, 2012. Both dividends are payable on May 15, 2012. The payment of the cash dividends will result in the issuance of an immaterial number of additional restricted share units to holders of restricted share units.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)
(In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed)
(Unaudited)

7. DERIVATIVE FINANCIAL INSTRUMENTS

The Company uses derivative financial instruments to manage foreign currency exchange rate risk. The Company's derivative financial instruments consist of deliverable and non-deliverable foreign currency forward contracts.

The activity related to the change in net unrealized gains on cash flow hedges, net of tax, in Accumulated other comprehensive loss was as follows:

	Six Months Ended	
	February 29, 2012	February 28, 2011
Net unrealized gains on cash flow hedges, net of tax, beginning of period	\$ 32,354	\$ 4,340
Change in fair value, net of tax	(17,272)	33,468
Reclassification adjustments into Cost of services, net of tax	12,543	(6,189)
Portion attributable to Noncontrolling interests, net of tax	404	(2,559)
Net unrealized gains on cash flow hedges, net of tax, end of period	<u>\$ 28,029</u>	<u>\$ 29,060</u>

As of February 29, 2012, \$3,630 of the net unrealized gains on cash flow hedges is expected to be reclassified into earnings in the next 12 months. The ineffective portion of the change in fair value of a cash flow hedge is recognized immediately in Other income (expense), net in the Consolidated Income Statement and, for the three and six months ended February 29, 2012, was not material. In addition, the Company did not discontinue any cash flow hedges during the three and six months ended February 29, 2012.

Realized gains or losses and changes in the estimated fair value of foreign currency forward contracts that have not been designated as hedges were a net gain of \$53,918 and a net loss of \$(84,860) for the three and six months ended February 29, 2012, respectively. Realized gains or losses and changes in the estimated fair value of foreign currency forward contracts that have not been designated as hedges were a net gain of \$27,449 and \$66,978 for the three and six months ended February 28, 2011, respectively. Net losses are offset by net foreign currency gains, including net gains related to the underlying balance sheet exposures and are recorded in Other income (expense), net in the Consolidated Income Statement.

Fair Value of Derivative Instruments

The notional and fair values of all derivative instruments were as follows:

	February 29, 2012	August 31, 2011
Assets		
Cash Flow Hedges		
Other current assets	\$ 21,922	\$ 21,714
Other non-current assets	46,796	43,666
Other Derivatives		
Other current assets	14,962	13,863
Total assets	<u>\$ 83,680</u>	<u>\$ 79,243</u>
Liabilities		
Cash Flow Hedges		
Other accrued liabilities	\$ 15,072	\$ 4,649
Other non-current liabilities	3,256	698
Other Derivatives		
Other accrued liabilities	4,434	15,223
Total liabilities	<u>\$ 22,762</u>	<u>\$ 20,570</u>
Total fair value	<u>\$ 60,918</u>	<u>\$ 58,673</u>
Total notional value	\$3,791,318	\$4,127,456

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued) (In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed) (Unaudited)

8. COMMITMENTS AND CONTINGENCIES

Commitments

The Company has the right to purchase or may also be required to purchase substantially all of the remaining outstanding shares of its Avanade Inc. subsidiary (“Avanade”) not owned by the Company at fair value if certain events occur. Certain holders of Avanade common stock and options to purchase the stock have put rights that, under certain circumstances and conditions, would require Avanade to redeem shares of its stock at fair value. As of February 29, 2012 and August 31, 2011, the Company has reflected the fair value of \$86,759 and \$113,143, respectively, related to Avanade’s redeemable common stock and the intrinsic value of the options on redeemable common stock in Other accrued liabilities on the Consolidated Balance Sheet.

Indemnifications and Guarantees

In the normal course of business and in conjunction with certain client engagements, the Company has entered into contractual arrangements through which it may be obligated to indemnify clients with respect to certain matters. The limitations of liability under these arrangements may be expressly limited or may not be expressly specified in terms of time and/or amount.

As of February 29, 2012 and August 31, 2011, the Company’s aggregate potential liability to its clients for expressly limited guarantees involving the performance of third parties was approximately \$988,000 and \$976,000, respectively, of which all but approximately \$294,000 and \$256,000, respectively, may be recovered from the other third parties if the Company is obligated to make payments to the indemnified parties that are the consequence of a performance default by the other third parties. For arrangements with unspecified limitations, the Company cannot reasonably estimate the aggregate maximum potential liability, as it is inherently difficult to predict the maximum potential amount of such payments, due to the conditional nature and unique facts of each particular arrangement.

To date, the Company has not been required to make any significant payment under any of the arrangements described above. The Company has assessed the current status of performance/payment risk related to arrangements with limited guarantees, unspecified limitations and/or indemnification provisions and believes that any potential payments would be immaterial to the Consolidated Financial Statements, as a whole.

Legal Contingencies

As of February 29, 2012, the Company or its present personnel had been named as a defendant in various litigation matters. The Company and/or its personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of its business around the world. Based on the present status of these matters, management believes the range of reasonably possible losses in addition to amounts accrued, net of insurance recoveries, will not have a material effect on the Company’s results of operations or financial condition.

ACCENTURE PLC

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)
(In thousands of U.S. dollars, except share and per share amounts or as otherwise disclosed)
(Unaudited)

9. SEGMENT REPORTING

The Company's reportable operating segments are the five operating groups, which are Communications, Media & Technology, Financial Services, Health & Public Service, Products and Resources. Information regarding the Company's reportable operating segments is as follows:

	Three Months Ended			
	February 29, 2012		February 28, 2011	
	Net Revenues	Operating Income	Net Revenues	Operating Income
Communications, Media & Technology (1)	\$ 1,481,378	\$ 203,406	\$ 1,274,449	\$ 150,445
Financial Services	1,376,619	142,714	1,265,620	204,214
Health & Public Service	1,055,879	99,593	964,612	89,569
Products	1,584,596	184,257	1,373,646	125,785
Resources	1,293,201	259,329	1,171,016	201,564
Other	5,577	—	4,278	—
Total	\$ 6,797,250	\$ 889,299	\$ 6,053,621	\$ 771,577

	Six Months Ended			
	February 29, 2012		February 28, 2011	
	Net Revenues	Operating Income	Net Revenues	Operating Income
Communications, Media & Technology (1)	\$ 3,016,564	\$ 431,933	\$ 2,558,925	\$ 343,686
Financial Services	2,860,458	357,569	2,566,738	448,795
Health & Public Service	2,110,181	212,427	1,896,212	147,352
Products	3,254,149	403,032	2,769,687	283,046
Resources	2,620,076	465,476	2,299,333	375,633
Other	10,319	—	8,376	—
Total	\$ 13,871,747	\$ 1,870,437	\$ 12,099,271	\$ 1,598,512

(1) On September 1, 2011, the Company renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion and analysis should be read in conjunction with our Consolidated Financial Statements and related Notes included elsewhere in this Quarterly Report on Form 10-Q and in our Annual Report on Form 10-K for the year ended August 31, 2011, and with the information under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the year ended August 31, 2011.

We use the terms "Accenture," "we," the "Company," "our" and "us" in this report to refer to Accenture plc and its subsidiaries. All references to years, unless otherwise noted, refer to our fiscal year, which ends on August 31. For example, a reference to "fiscal 2012" means the 12-month period that will end on August 31, 2012. All references to quarters, unless otherwise noted, refer to the quarters of our fiscal year.

We use the term "in local currency" so that certain financial results may be viewed without the impact of foreign currency exchange rate fluctuations, thereby facilitating period-to-period comparisons of business performance. Financial results "in local currency" are calculated by restating current period activity into U.S. dollars using the comparable prior year period's foreign currency exchange rates. This approach is used for all results where the functional currency is not the U.S. dollar.

Disclosure Regarding Forward-Looking Statements

This Quarterly Report on Form 10-Q contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934 (the "Exchange Act") relating to our operations, results of operations and other matters that are based on our current expectations, estimates, assumptions and projections. Words such as "may," "will," "should," "likely," "anticipates," "expects," "intends," "plans," "projects," "believes," "estimates" and similar expressions are used to identify these forward-looking statements. These statements are not guarantees of future performance and involve risks, uncertainties and assumptions that are difficult to predict. Forward-looking statements are based upon assumptions as to future events that may not prove to be accurate. Actual outcomes and results may differ materially from what is expressed or forecast in these forward-looking statements. Risks, uncertainties and other factors that might cause such differences, some of which could be material, include, but are not limited to:

- Our results of operations could be adversely affected by volatile, negative or uncertain economic conditions and the effects of these conditions on our clients' businesses and levels of business activity.
- Our business depends on generating and maintaining ongoing, profitable client demand for our services and solutions, and a significant reduction in such demand could materially affect our results of operations.
- If we are unable to keep our supply of skills and resources in balance with client demand around the world and attract and retain professionals with strong leadership skills, our business, the utilization rate of our professionals and our results of operations may be materially adversely affected.
- The consulting and outsourcing markets are highly competitive, and we might not be able to compete effectively.
- Our results of operations (including our net revenues and operating income) and the value of balance-sheet items originally denominated in other currencies could be materially adversely affected by unfavorable fluctuations in foreign currency exchange rates or changes to existing currencies.
- We could have liability or our reputation could be damaged if we fail to protect client and Accenture data or information systems as obligated by law or contract or if our information systems are breached.
- Our Global Delivery Network is increasingly concentrated in India and the Philippines, which may expose us to operational risks.
- As a result of our geographically diverse operations and our growth strategy to continue geographic expansion, we are more susceptible to certain risks.
- Our results of operations could materially suffer if we are not able to obtain sufficient pricing to enable us to meet our profitability expectations.
- If our pricing estimates do not accurately anticipate the cost, risk and complexity of performing our work or third parties upon which we rely do not meet their commitments, then our contracts could have delivery inefficiencies and be unprofitable.
- Our work with government clients exposes us to additional risks inherent in the government contracting environment, including risks related to governmental budget and debt constraints.
- Our business could be materially adversely affected if we incur legal liability in connection with providing our services and solutions.

- Our results of operations and ability to grow could be materially negatively affected if we cannot adapt and expand our services and solutions in response to ongoing changes in technology and offerings by new entrants.
- Outsourcing services subject us to different operational risks than our consulting and systems integration services.
- Our services or solutions could infringe upon the intellectual property rights of others or we might lose our ability to utilize the intellectual property of others.
- We have only a limited ability to protect our intellectual property rights, which are important to our success.
- Our ability to attract and retain business and employees may depend on our reputation in the marketplace.
- Our alliance relationships may not be successful or may change, which could adversely affect our results of operations.
- We may not be successful at identifying, acquiring or integrating other businesses.
- Our profitability could suffer if our cost-management strategies are unsuccessful, and we may not be able to improve our profitability through improvements to cost-management to the degree we have done in the past.
- Many of our contracts include performance payments that link some of our fees to the attainment of performance or business targets and/or require us to meet specific service levels. This could increase the variability of our revenues and impact our margins.
- Changes in our level of taxes, and audits, investigations and tax proceedings, or changes in our treatment as an Irish company, could have a material adverse effect on our results of operations and financial condition.
- If we are unable to manage the organizational challenges associated with our size, we might be unable to achieve our business objectives.
- If we are unable to collect our receivables or unbilled services, our results of operations, financial condition and cash flows could be adversely affected.
- Our share price and results of operations could fluctuate and be difficult to predict.
- Our results of operations and share price could be adversely affected if we are unable to maintain effective internal controls.
- We are incorporated in Ireland and a significant portion of our assets are located outside the United States. As a result, it might not be possible for shareholders to enforce civil liability provisions of the federal or state securities laws of the United States. We may also be subject to criticism and negative publicity related to our incorporation in Ireland.
- Irish law differs from the laws in effect in the United States and might afford less protection to shareholders.
- We might be unable to access additional capital on favorable terms or at all. If we raise equity capital, it may dilute our shareholders' ownership interest in us.

For a more detailed discussion of these factors, see the information under the heading "Risk Factors" in our Annual Report on Form 10-K for the year ended August 31, 2011. We undertake no obligation to update or revise any forward-looking statements.

Overview

Our results of operations can be affected by economic conditions, including macroeconomic conditions, credit market conditions and levels of business confidence. Revenues are driven by the ability of our executives to secure new contracts and to deliver solutions and services that add value relevant to our clients' current needs and challenges. The level of revenues we achieve is based on our ability to deliver market-leading service offerings and to deploy skilled teams of professionals quickly and on a global basis.

Revenues before reimbursements ("net revenues") for the second quarter of fiscal 2012 were \$6.80 billion, compared with \$6.05 billion for the second quarter of fiscal 2011, an increase of 12% in U.S. dollars and 13% in local currency. Net revenues for the six months ended February 29, 2012 were \$13.87 billion, compared with \$12.10 billion for the six months ended February 28, 2011, an increase of 15% in U.S. dollars and 14% in local currency. All of our operating groups experienced double-digit year-over-year revenue growth in local currency in the first half of fiscal 2012, driven by very strong outsourcing growth and strong consulting growth. Based on new contract bookings over the last several quarters, we expect overall growth to continue in our business. We expect the level of year-over-year growth to moderate in the second half of fiscal 2012, particularly in consulting, and vary across operating groups and geographic regions. There continues to be significant economic and geopolitical uncertainty in many of the markets where we operate. Such uncertainty, should it continue, could adversely affect our clients and the levels of business activities in the industries and geographies where we operate. We continue to monitor our costs closely in order to respond to changing conditions and to manage any impact to our results of operations.

In our consulting business, net revenues for the second quarter of fiscal 2012 were \$3.78 billion, compared with \$3.51 billion for the second quarter of fiscal 2011, an increase of 8% in both U.S. dollars and local currency. Net consulting revenues for the six months ended February 29, 2012 were \$7.86 billion, compared with \$7.08 billion for the six months ended February 28, 2011, an increase of 11% in U.S. dollars and 10% in local currency. All five of our operating groups experienced year-over-year consulting revenue growth in local currency in the second quarter of fiscal 2012, led by Products and Health & Public Service. However, consulting growth moderated in the second quarter of fiscal 2012 compared to the first quarter of fiscal 2012, particularly in Europe, and we expect this trend to continue in the second half of fiscal 2012. In our consulting business overall, clients continue to be focused on initiatives designed to deliver cost savings and operational efficiency, as well as projects to integrate their global operations and grow and transform their businesses. Compared to fiscal 2011, we continued to provide a greater proportion of systems integration consulting through use of lower-cost resources in our Global Delivery Network, and we expect this trend to continue in the medium term. While the business environment remained competitive, pricing was relatively stable and we saw some improvement in certain areas of our business.

In our outsourcing business, net revenues for the second quarter of fiscal 2012 were \$3.02 billion, compared with \$2.54 billion for the second quarter of fiscal 2011, an increase of 19% in U.S. dollars and 20% in local currency. Net outsourcing revenues for the six months ended February 29, 2012 were \$6.01 billion, compared with \$5.02 billion for the six months ended February 28, 2011, an increase of 20% in U.S. dollars and 19% in local currency. All five of our operating groups experienced year-over-year outsourcing revenue growth in local currency in the second quarter of fiscal 2012, reflecting very strong growth in Communications, Media & Technology, Products, Financial Services and Resources. This strong demand for outsourcing services resulted in a greater proportion of revenues in outsourcing, particularly in Communications, Media & Technology and Financial Services, and this trend is expected to continue in the near term. Clients continue to be focused on projects that will improve operational effectiveness. Growth in outsourcing was driven by higher volumes, scope and geographic expansions and new work at existing clients, as well as services for new clients. As with systems integration consulting, compared to fiscal 2011, we provided a greater proportion of application outsourcing through use of lower-cost resources in our Global Delivery Network.

As we are a global company, our revenues are denominated in multiple currencies and may be significantly affected by currency exchange-rate fluctuations. If the U.S. dollar weakens against other currencies, resulting in favorable currency translation, our revenues and revenue growth in U.S. dollars may be higher. If the U.S. dollar strengthens against other currencies, resulting in unfavorable currency translation, our revenues and revenue growth in U.S. dollars may be lower. When compared to the three months ended February 28, 2011, the U.S. dollar strengthened against many currencies during the three months ended February 29, 2012. This resulted in unfavorable currency translation and U.S. dollar revenue results that were approximately 1% lower than our results in local currency for the three months ended February 29, 2012. When compared to the six months ended February 28, 2011, the U.S. dollar weakened against many currencies during the six months ended February 29, 2012. This resulted in favorable currency translation and U.S. dollar revenue results that were approximately 1% better than our results in local currency for the six months ended February 29, 2012. However, assuming that exchange rates stay within recent ranges for the remainder of fiscal 2012, we estimate the foreign-exchange impact to our full fiscal 2012 revenue growth will be approximately 1% lower growth in U.S. dollars than our growth in local currency.

The primary categories of operating expenses include cost of services, sales and marketing and general and administrative costs. Cost of services is primarily driven by the cost of client-service personnel, which consists mainly of compensation, subcontractor and other personnel costs, and non-payroll outsourcing costs. Cost of services as a percentage of revenues is driven by the prices we obtain for our solutions and services, the utilization of our client-service personnel and the level of non-payroll costs associated with new outsourcing contracts. Utilization primarily represents the percentage of our consulting professionals' time spent on billable work. Utilization for the second quarter of fiscal 2012 was approximately 87% and within our target range. This level of utilization reflects continued strong demand for resources in our Global Delivery Network and in most countries. We continue to hire to meet current and projected future demand.

We proactively plan and manage the size and composition of our workforce and take actions as needed to address changes in the anticipated demand for our services, given that payroll costs are the most significant portion of our operating expenses. Based on current and projected future demand, we have increased our headcount, the majority of which serve our clients, to more than 246,000 as of February 29, 2012, up slightly from approximately 244,000 as of November 30, 2011 and up significantly from 215,000 as of February 28, 2011. The year-over-year increase in our headcount reflects an overall increase in demand for our services, including those delivered through our Global Delivery Network in lower-cost locations. Annualized attrition, excluding involuntary terminations, for the second quarter of fiscal 2012 was 12%, flat with the first quarter of fiscal 2012 and down from 14% in the second quarter of fiscal 2011. We adjust levels of new hiring, evaluate voluntary attrition and use involuntary terminations as means to keep our supply of skills and resources in balance with client demand. In addition, we also adjust compensation in certain skill sets and geographies in order to attract and retain appropriate numbers of qualified employees, and we may need to continue to adjust compensation in the future. For the majority of our personnel, compensation increases for fiscal 2012 became effective September 1, 2011. As in prior fiscal years, we strive to adjust pricing and/or the mix of resources to reduce the impact of compensation increases on our gross margin. Our ability to grow our revenues and increase our margins could be adversely affected if we are unable to keep our supply of skills and resources in balance with client demand, mobilize our employees globally on a timely basis, manage attrition, recover increases in compensation and/or effectively assimilate and utilize new employees.

Gross margin (Net revenues less Cost of services before reimbursable expenses as a percentage of Net revenues) for the second quarter of fiscal 2012 was 31.1%, compared with 31.7% for the second quarter of fiscal 2011. Gross margin for the six months ended February 29, 2012 was 31.5%, compared with 31.9% for the six months ended February 28, 2011. Gross margin for the six months ended February 29, 2012 was lower than the six months ended February 28, 2011, principally due to lower contract profitability in Financial Services, partially offset by higher contract profitability in Products, Resources and Communications, Media & Technology.

Sales and marketing and general and administrative costs as a percentage of net revenues were 18.0% for both the second quarter of fiscal 2012 and the six months ended February 29, 2012, compared with 18.9% for the second quarter of fiscal 2011 and 18.7% for the six months ended February 28, 2011. Sales and marketing costs are driven primarily by compensation costs for business-development activities, investment in offerings, and marketing- and advertising-related activities. General and administrative costs primarily include costs for non-client-facing personnel, information systems and office space. We continuously monitor these costs and implement cost-management actions, as appropriate, to maintain or lower these costs as a percentage of revenues. These actions include performing a greater proportion of general and administrative activities in lower-cost locations. For the six months ended February 29, 2012 compared to the six months ended February 28, 2011, sales and marketing costs as a percentage of net revenues decreased 30 basis points, while general and administrative costs as a percentage of net revenues decreased 40 basis points. These decreases were due to growth of these costs at a rate lower than that of net revenues. In addition, in the first quarter of fiscal 2011, we recorded a reduction in the allowance for client receivables and unbilled services due to better than expected bad debt experience. We continue to expect the reduction in general and administrative costs as a percentage of net revenues to moderate in fiscal 2012. Our margins could be adversely affected if our cost-management actions are not sufficient to maintain sales and marketing and general and administrative costs at or below current levels as a percentage of net revenues.

Operating income for the second quarter of fiscal 2012 was \$889 million, compared with \$772 million for the second quarter of fiscal 2011. Operating income for the six months ended February 29, 2012 was \$1,870 million, compared with \$1,599 million for the six months ended February 28, 2011. Operating margin (Operating income as a percentage of Net revenues) for the second quarter of fiscal 2012 was 13.1%, compared with 12.7% for the second quarter of fiscal 2011. Operating margin for the six months ended February 29, 2012 was 13.5%, compared with 13.2% for the six months ended February 28, 2011.

Our Operating income and Earnings per share are also affected by currency exchange-rate fluctuations on revenues and costs. Most of our costs are incurred in the same currency as the related net revenues. Where practical, we also seek to manage foreign currency exposure for costs not incurred in the same currency as the related net revenues, such as the cost of our Global Delivery Network, by using currency protection provisions in our customer contracts and through our hedging programs. We seek to manage our costs taking into consideration the residual positive and negative effects of changes in foreign exchange rates on those costs.

Bookings and Backlog

New contract bookings for the second quarter of fiscal 2012 were \$7.94 billion, with consulting bookings of \$4.05 billion and outsourcing bookings of \$3.89 billion. New contract bookings for the six months ended February 29, 2012 were \$15.73 billion, with consulting bookings of \$8.29 billion and outsourcing bookings of \$7.44 billion.

We provide information regarding our new contract bookings because we believe doing so provides useful trend information regarding changes in the volume of our new business over time. However, new bookings can vary significantly quarter to quarter depending in part on the timing of the signing of a small number of large outsourcing contracts. Clients continue to seek flexibility by using a phased approach to contracting work, which is resulting in smaller initial total contract values than in the past. Information regarding our new bookings is not comparable to, nor should it be substituted for, an analysis of our revenues over time. There are no third-party standards or requirements governing the calculation of bookings. New contract bookings involve estimates and judgments regarding new contracts as well as renewals, extensions and changes to existing contracts. We do not update our new bookings for material subsequent terminations or reductions related to bookings originally recorded in prior fiscal years. New contract bookings are recorded using then-existing foreign currency exchange rates and are not subsequently adjusted for foreign currency exchange rate fluctuations.

The majority of our contracts are terminable by the client on short notice, and some without notice. Accordingly, we do not believe it is appropriate to characterize bookings attributable to these contracts as backlog. Normally, if a client terminates a project, the client remains obligated to pay for commitments we have made to third parties in connection with the project, services performed and reimbursable expenses incurred by us through the date of termination.

Revenues by Segment/Operating Group

Our five reportable operating segments are our operating groups, which are Communications, Media & Technology, Financial Services, Health & Public Service, Products and Resources. Operating groups are managed on the basis of net revenues because our management believes net revenues are a better indicator of operating group performance than revenues. In addition to reporting net revenues by operating group, we also report net revenues by two types of work: consulting and outsourcing, which represent the services sold by our operating groups. Consulting net revenues, which include management and technology consulting and systems integration, reflect a finite, distinct project or set of projects with a defined outcome and typically a defined set of specific deliverables. Outsourcing net revenues typically reflect ongoing, repeatable services or capabilities provided to transition, run and/or manage operations of client systems or business functions.

From time to time, our operating groups work together to sell and implement certain contracts. The resulting revenues and costs from these contracts may be apportioned among the participating operating groups. Generally, operating expenses for each operating group have similar characteristics and are subject to the same factors, pressures and challenges. However, the economic environment and its effects on the industries served by our operating groups affect revenues and operating expenses within our operating groups to differing degrees. The mix between consulting and outsourcing is not uniform among our operating groups. Local currency fluctuations also tend to affect our operating groups differently, depending on the geographic concentrations and locations of their businesses.

While we provide discussion about our results of operations below, we cannot measure how much of our revenue growth in a particular period is attributable to changes in price or volume. Management does not track standard measures of unit or rate volume. Instead, our measures of volume and price are extremely complex, as each of our services contracts is unique, reflecting a customized mix of specific services that does not fit into standard comparability measurements. Pricing for our services is a function of the nature of each service to be provided, the skills required and outcome sought, as well as estimated cost, risk, contract terms and other factors.

Results of Operations for the Three Months Ended February 29, 2012 Compared to the Three Months Ended February 28, 2011

Net revenues (by operating group, geographic region and type of work) and reimbursements were as follows:

	Three Months Ended		Percent Increase U.S. Dollars	Percent Increase Local Currency	Percent of Total Net Revenues for the Three Months Ended	
	February 29, 2012	February 28, 2011			February 29, 2012	February 28, 2011
OPERATING GROUPS						
Communications, Media & Technology (1)	\$ 1,481	\$ 1,274	16%	17%	22%	21%
Financial Services	1,377	1,266	9	10	20	21
Health & Public Service	1,056	965	9	10	16	16
Products	1,585	1,374	15	16	23	23
Resources	1,293	1,171	10	12	19	19
Other	6	4	n/m	n/m	—	—
TOTAL NET REVENUES (2)	6,797	6,054	12%	13%	100%	100%
Reimbursements	463	443	4			
TOTAL REVENUES (2)	\$ 7,260	\$ 6,496	12%			
GEOGRAPHIC REGIONS						
Americas	\$ 3,028	\$ 2,675	13%	14%	45%	44%
EMEA (3)	2,798	2,592	8	10	41	43
Asia Pacific	971	787	23	20	14	13
TOTAL NET REVENUES	\$ 6,797	\$ 6,054	12%	13%	100%	100%
TYPE OF WORK						
Consulting	\$ 3,775	\$ 3,509	8%	8%	56%	58%
Outsourcing	3,022	2,544	19	20	44	42
TOTAL NET REVENUES (2)	\$ 6,797	\$ 6,054	12%	13%	100%	100%

n/m = not meaningful

- (1) On September 1, 2011, we renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.
- (2) May not total due to rounding.
- (3) EMEA includes Europe, the Middle East and Africa.

Net Revenues

The following net revenues commentary discusses local currency net revenue changes for the second quarter of fiscal 2012 compared to the second quarter of fiscal 2011:

Operating Groups

- Communications, Media & Technology net revenues increased 17% in local currency. Consulting revenues reflected modest growth, driven primarily by Communications and Media & Entertainment in Americas and Communications and Electronics & High Tech in Asia Pacific, partially offset by a decline in Communications in EMEA. Outsourcing revenues reflected very significant growth, led by Electronics & High Tech in EMEA, principally due to a short-term increase from one contract, and also led by very strong growth in Communications across all geographic regions.
- Financial Services net revenues increased 10% in local currency. Consulting revenues reflected modest growth, driven by very strong growth in Insurance, led by EMEA and Asia Pacific, and strong growth in Banking in Asia Pacific, partially offset by a decline in Capital Markets in EMEA and Americas. The uncertainty in the banking and capital markets industries continued to impact our consulting revenue growth in the second quarter of fiscal 2012. Outsourcing revenues reflected significant growth, driven by strong demand for our outsourcing services across all industry groups in Americas and Asia Pacific.
- Health & Public Service net revenues increased 10% in local currency. Consulting revenues reflected strong growth, led by Health in Americas and Asia Pacific. Outsourcing revenues increased due primarily to Health in Americas. Outsourcing revenues in the second quarter of fiscal 2011 reflected revenues recognized upon favorable resolution of billing holdbacks on certain contracts with United States government agencies. The uncertainty and challenges in the public sector, particularly in the United States, the United Kingdom, Japan and several other countries, continue to have an impact on demand in our public

service business.

- Products net revenues increased 16% in local currency. Consulting revenues reflected strong growth, led by Retail in Americas and EMEA and Industrial Equipment in Americas and Asia Pacific. Outsourcing revenues reflected very strong growth, driven by growth across all geographic regions and industry groups, led by Air, Freight & Travel Services and Life Sciences.

- Resources net revenues increased 12% in local currency. Consulting revenues increased, driven by growth across all geographic regions and most industry groups, led by Energy, partially offset by a decline in Chemicals in Americas. Outsourcing revenues reflected strong growth across all geographic regions and industry groups, led by Energy and Natural Resources.

Geographic Regions

- Americas net revenues increased 14% in local currency, led by the United States, Brazil and Canada.
- EMEA net revenues increased 10% in local currency, driven by growth in most countries, led by Finland, Italy, the United Kingdom, Germany, the Netherlands and France.
- Asia Pacific net revenues increased 20% in local currency, led by Australia, Japan, South Korea, India, Singapore and China.

Operating Expenses

Operating expenses for the second quarter of fiscal 2012 were \$6,371 million, an increase of \$646 million, or 11%, over the second quarter of fiscal 2011, and decreased as a percentage of revenues to 87.8% from 88.1% during this period. Operating expenses before reimbursable expenses for the second quarter of fiscal 2012 were \$5,908 million, an increase of \$626 million, or 12%, over the second quarter of fiscal 2011, and decreased as a percentage of net revenues to 86.9% from 87.3% during this period.

Cost of Services

Cost of services for the second quarter of fiscal 2012 was \$5,143 million, an increase of \$564 million, or 12%, over the second quarter of fiscal 2011, and increased as a percentage of revenues to 70.8% from 70.5% during this period. Cost of services before reimbursable expenses for the second quarter of fiscal 2012 was \$4,681 million, an increase of \$544 million, or 13%, over the second quarter of fiscal 2011, and increased as a percentage of net revenues to 68.9% from 68.3% during this period. Gross margin for the second quarter of fiscal 2012 decreased to 31.1% from 31.7% during this period, principally due to lower contract profitability in Financial Services and Health & Public Service, partially offset by higher contract profitability in Products, Communications, Media & Technology and Resources.

Sales and Marketing

Sales and marketing expense for the second quarter of fiscal 2012 was \$772 million, an increase of \$63 million, or 9%, over the second quarter of fiscal 2011, and decreased as a percentage of net revenues to 11.4% from 11.7% during this period. This decrease as a percentage of net revenues was due to growth of business development costs at a rate lower than that of net revenues.

General and Administrative Costs

General and administrative costs for the second quarter of fiscal 2012 were \$454 million, an increase of \$19 million, or 4%, over the second quarter of fiscal 2011, and decreased as a percentage of net revenues to 6.7% from 7.2% during this period. The decrease as a percentage of net revenues was primarily due to management of these costs at a growth rate lower than that of net revenues.

Operating Income and Operating Margin

Operating income for the second quarter of fiscal 2012 was \$889 million, an increase of \$118 million, or 15%, over the second quarter of fiscal 2011, and increased as a percentage of net revenues to 13.1% from 12.7% during this period. Operating income and operating margin for each of the operating groups were as follows:

	Three Months Ended				Increase (Decrease) (2)
	February 29, 2012		February 28, 2011		
	Operating Income	Operating Margin	Operating Income	Operating Margin	
	(in millions of U.S. dollars)				
Communications, Media & Technology (1)	\$ 203	14%	\$ 150	12%	\$ 53
Financial Services	143	10	204	16	(62)
Health & Public Service	100	9	90	9	10
Products	184	12	126	9	58
Resources	259	20	202	17	58
Total (2)	<u>\$ 889</u>	13.1%	<u>\$ 772</u>	12.7%	<u>\$ 118</u>

(1) On September 1, 2011, we renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.

(2) May not total due to rounding.

During the second quarter of fiscal 2012, each operating group benefited from our management of general and administrative costs at a growth rate lower than that of net revenues. The commentary below provides additional insight into operating group performance and operating margin for the second quarter of fiscal 2012, compared with the second quarter of fiscal 2011, exclusive of this impact.

- Communications, Media & Technology operating income increased, primarily due to revenue growth and improved outsourcing and consulting contract profitability.
- Financial Services operating income decreased, primarily due to costs related to recent acquisitions, delivery inefficiencies on a few outsourcing contracts, and higher sales and marketing costs as a percentage of net revenues, partially offset by strong outsourcing revenue growth.
- Health & Public Service operating income increased due to revenue growth and lower sales and marketing costs as a percentage of net revenues, partially offset by delivery inefficiencies on a few contracts. Operating income in the second quarter of fiscal 2011 included revenues recognized upon favorable resolution of billing holdbacks on certain contracts with United States government agencies.
- Products operating income increased, primarily driven by revenue growth and improved outsourcing and consulting contract profitability.
- Resources operating income increased, primarily driven by strong revenue growth, improved consulting and outsourcing contract profitability and lower sales and marketing costs as a percentage of net revenues.

Other Income (Expense), net

Other income (expense), net for the second quarter of fiscal 2012 was \$4 million, an increase of \$7 million over the second quarter of fiscal 2011. The change was driven primarily by net foreign exchange gains during the second quarter of fiscal 2012 compared to net foreign exchange losses during the second quarter of fiscal 2011.

Provision for Income Taxes

The effective tax rate for the second quarter of fiscal 2012 was 20.5%, compared with 26.9% for the second quarter of fiscal 2011. The effective tax rate was lower in the second quarter of fiscal 2012 primarily as a result of higher benefits related to final determinations of tax liabilities for prior years, partially offset by increases in tax reserves.

Our provision for income taxes is based on many factors and subject to volatility year to year. We expect the fiscal 2012 annual effective tax rate to be in the range of 27% to 28%. The fiscal 2011 annual effective tax rate was 27.3%.

Net Income Attributable to Noncontrolling Interests

Net income attributable to noncontrolling interests for the second quarter of fiscal 2012 was \$70 million, an increase of \$8 million, or 12%, over the second quarter of fiscal 2011. The increase was due to higher Net income of \$148 million, offset by a reduction in the Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares average noncontrolling ownership interest to 9% for the second quarter of fiscal 2012 from 10% for the second quarter of fiscal 2011.

Earnings Per Share

Diluted earnings per share were \$0.97 for the second quarter of fiscal 2012, compared with \$0.75 for the second quarter of fiscal 2011. The \$0.22 increase in our earnings per share was due to increases of \$0.11 from higher revenues and operating results, \$0.08 from a lower effective tax rate, \$0.02 from lower weighted average shares outstanding and \$0.01 from higher non-operating income, compared with the second quarter of fiscal 2011. For information regarding our earnings per share calculations, see Note 2 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Results of Operations for the Six Months Ended February 29, 2012 Compared to the Six Months Ended February 28, 2011

Net revenues (by operating group, geographic region and type of work) and reimbursements were as follows:

	Six Months Ended		Percent Increase U.S. Dollars	Percent Increase Local Currency	Percent of Total Net Revenues for the Six Months Ended	
	February 29, 2012	February 28, 2011			February 29, 2012	February 28, 2011
OPERATING GROUPS						
Communications, Media & Technology (1)	\$ 3,017	\$ 2,559	18%	17%	22%	21%
Financial Services	2,860	2,567	11	10	21	21
Health & Public Service	2,110	1,896	11	10	15	16
Products	3,254	2,770	17	16	23	23
Resources	2,620	2,299	14	13	19	19
Other	10	8	n/m	n/m	—	—
TOTAL NET REVENUES (2)	13,872	12,099	15%	14%	100%	100%
Reimbursements	977	875	12			
TOTAL REVENUES	\$ 14,849	\$ 12,974	14%			
GEOGRAPHIC REGIONS						
Americas	\$ 6,103	\$ 5,309	15%	15%	44%	44%
EMEA	5,807	5,229	11	10	42	43
Asia Pacific	1,962	1,561	26	20	14	13
TOTAL NET REVENUES	\$ 13,872	\$ 12,099	15%	14%	100%	100%
TYPE OF WORK						
Consulting	\$ 7,859	\$ 7,077	11%	10%	57%	58%
Outsourcing	6,013	5,022	20	19	43	42
TOTAL NET REVENUES	\$ 13,872	\$ 12,099	15%	14%	100%	100%

n/m = not meaningful

- (1) On September 1, 2011, we renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.
- (2) May not total due to rounding.

Net Revenues

The following net revenues commentary discusses local currency net revenue changes for the six months ended February 29, 2012 compared to the six months ended February 28, 2011:

Operating Groups

- Communications, Media & Technology net revenues increased 17% in local currency. Consulting revenues increased, driven primarily by growth in Communications and Media & Entertainment in Americas and Electronics & High Tech in EMEA, partially offset by a decline in Communications in EMEA. Outsourcing revenues reflected very significant growth, led by very strong growth in Communications across all geographic regions and also led by Electronics & High Tech in EMEA, principally due to a short-term increase from one contract.
- Financial Services net revenues increased 10% in local currency. Consulting revenues reflected modest growth, driven by very strong growth in Insurance across all geographic regions, partially offset by a decline in Banking and Capital Markets in Americas and EMEA. The uncertainty in the banking and capital markets industries continued to impact our consulting revenue growth in the first half of fiscal 2012. Outsourcing revenues reflected significant growth, driven by strong demand for our outsourcing services across all industry groups in Americas and Asia Pacific.
- Health & Public Service net revenues increased 10% in local currency. Consulting revenues reflected strong growth, led by Health in Americas and Asia Pacific. Outsourcing revenues increased due primarily to Health in Americas. Outsourcing revenues in the first half of fiscal 2011 reflected revenues recognized upon favorable resolution of billing holdbacks on certain contracts with United States government agencies. The uncertainty and challenges in the public sector, particularly in the United States, the United Kingdom, Japan and several other countries, continue to have an impact on demand in our public service business.
- Products net revenues increased 16% in local currency. Consulting revenues reflected very strong growth, driven primarily by growth across all industry groups in Americas and most industry groups in Asia Pacific, led by Retail, Consumer Goods & Services and Industrial Equipment. Outsourcing revenues also reflected very strong growth, driven by growth across all geographic regions and industry groups, led by Air, Freight & Travel Services and Life Sciences.

- Resources net revenues increased 13% in local currency. Consulting revenues reflected strong growth across all geographic regions and most industry groups, led by Energy and Natural Resources, partially offset by Chemicals in Americas. Outsourcing revenues reflected strong growth across all geographic regions and industry groups, led by Energy and Natural Resources.

Geographic Regions

- Americas net revenues increased 15% in local currency, led by the United States, Brazil and Canada.
- EMEA net revenues increased 10% in local currency, driven by growth in most countries, led by Finland, the United Kingdom, Italy, the Netherlands, France and Germany.
- Asia Pacific net revenues increased 20% in local currency, led by Australia, Japan, China, Singapore, India and South Korea.

Operating Expenses

Operating expenses for the six months ended February 29, 2012 were \$12,978 million, an increase of \$1,603 million, or 14%, over the six months ended February 28, 2011, and decreased as a percentage of revenues to 87.4% from 87.7% during this period.

Operating expenses before reimbursable expenses for the six months ended February 29, 2012 were \$12,001 million, an increase of \$1,501 million, or 14%, over the six months ended February 28 2011, and decreased as a percentage of net revenues to 86.5% from 86.8% during this period.

Cost of Services

Cost of services for the six months ended February 29, 2012 was \$10,481 million, an increase of \$1,368 million, or 15%, over the six months ended February 28, 2011, and increased as a percentage of revenues to 70.6% from 70.2% during this period. Cost of services before reimbursable expenses for the six months ended February 29, 2012 was \$9,504 million, an increase of \$1,266 million, or 15%, over the six months ended February 28, 2011, and increased as a percentage of net revenues to 68.5% from 68.1% during this period. Gross margin for the six months ended February 29, 2012 decreased to 31.5% from 31.9% during this period, principally due to lower contract profitability in Financial Services, partially offset by higher contract profitability in Products, Resources and Communications, Media & Technology.

Sales and Marketing

Sales and marketing expense for the six months ended February 29, 2012 was \$1,610 million, an increase of \$169 million, or 12%, over the six months ended February 28, 2011, and decreased as a percentage of net revenues to 11.6% from 11.9% during this period. This decrease as a percentage of net revenues was due to growth of business development costs at a rate lower than that of net revenues.

General and Administrative Costs

General and administrative costs for the six months ended February 29, 2012 were \$887 million, an increase of \$66 million, or 8%, over the six months ended February 28, 2011, and decreased as a percentage of net revenues to 6.4% from 6.8% during this period. The decrease as a percentage of net revenues was primarily due to management of these costs at a growth rate lower than that of net revenues. In addition, in the first quarter of fiscal 2011, we recorded a reduction in the allowance for client receivables and unbilled services due to better than expected bad debt experience.

Operating Income and Operating Margin

Operating income for the six months ended February 29, 2012 was \$1,870 million, an increase of \$272 million, or 17%, over the six months ended February 28, 2011, and increased as a percentage of net revenues to 13.5% from 13.2% during this period. Operating income and operating margin for each of the operating groups were as follows:

	Six Months Ended				Increase (Decrease) (2)
	February 29, 2012		February 28, 2011		
	Operating Income	Operating Margin	Operating Income	Operating Margin	
	(in millions of U.S. dollars)				
Communications, Media & Technology (1)	\$ 432	14%	\$ 344	13%	\$ 88
Financial Services	358	13	449	17	(91)
Health & Public Service	212	10	147	8	65
Products	403	12	283	10	120
Resources	465	18	376	16	90
Total	<u>\$ 1,870</u>	13.5%	<u>\$ 1,599</u>	13.2%	<u>\$ 272</u>

- (1) On September 1, 2011, we renamed the Communications & High Tech operating group to Communications, Media & Technology. No amounts have been reclassified in any period in connection with this name change.
- (2) May not total due to rounding.

During the six months ended February 29, 2012, each operating group benefited from our management of general and administrative costs at a growth rate lower than that of net revenues. In addition, in the first quarter of fiscal 2011, we recorded a reduction in the allowance for client receivables and unbilled services due to better than expected bad debt experience. The commentary below provides additional insight into operating group performance and operating margin for the six months ended February 29, 2012, compared with the six months ended February 28, 2011, exclusive of these impacts.

- Communications, Media & Technology operating income increased, primarily due to revenue growth.
- Financial Services operating income decreased, primarily due to costs related to recent acquisitions, delivery inefficiencies on a few outsourcing contracts, and higher sales and marketing costs as a percentage of net revenues, partially offset by strong outsourcing revenue growth.
- Health & Public Service operating income increased due to revenue growth, improved consulting contract profitability and lower sales and marketing costs as a percentage of net revenues. Operating income in the first half of fiscal 2011 included revenues recognized upon favorable resolution of billing holdbacks on certain contracts with United States government agencies.
- Products operating income increased, primarily driven by revenue growth and improved outsourcing and consulting contract profitability.
- Resources operating income increased, primarily driven by strong revenue growth and improved consulting and outsourcing contract profitability.

Provision for Income Taxes

The effective tax rate for the six months ended February 29, 2012 was 24.6%, compared with 27.6% for the six months ended February 28, 2011. The effective tax rate was lower in the six months ended February 29, 2012 primarily as a result of higher benefits related to final determinations of tax liabilities for prior years, partially offset by increases in tax reserves.

Our provision for income taxes is based on many factors and subject to volatility year to year. We expect the fiscal 2012 annual effective tax rate to be in the range of 27% to 28%. The fiscal 2011 annual effective tax rate was 27.3%.

Net Income Attributable to Noncontrolling Interests

Net income attributable to noncontrolling interests for the six months ended February 29, 2012 was \$140 million, an increase of \$6 million, or 5%, over the six months ended February 28, 2011. The increase was due to higher Net income of \$255 million, offset by a reduction in the Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares average noncontrolling ownership interest to 9% for the six months ended February 29, 2012 from 10% for the six months ended February 28, 2011.

Earnings Per Share

Diluted earnings per share were \$1.93 for the six months ended February 29, 2012, compared with \$1.56 for the six months ended February 28, 2011. The \$0.37 increase in our earnings per share was due to increases of \$0.25 from higher revenues and operating results, \$0.08 from a lower effective tax rate and \$0.04 from lower weighted average shares outstanding, compared with the six months ended February 28, 2011. For information regarding our earnings per share calculations, see Note 2 (Earnings Per Share) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Liquidity and Capital Resources

Our primary sources of liquidity are cash flows from operations, available cash reserves and debt capacity available under various credit facilities. In addition, we could raise additional funds through public or private debt or equity financings. We may use our available or additional funds to:

- take advantage of opportunities, including more rapid expansion;
- acquire complementary businesses or technologies;
- develop new services and solutions; or
- facilitate purchases, redemptions and exchanges of Accenture shares.

As of February 29, 2012, Cash and cash equivalents was \$5.6 billion, compared with \$5.7 billion as of August 31, 2011.

Cash flows from operating, investing and financing activities, as reflected in our Consolidated Cash Flows Statements, are summarized in the following table:

	Six Months Ended		Change (1)
	February 29, 2012	February 28, 2011	
	(in millions of U.S. dollars)		
Net cash provided by (used in):			
Operating activities	\$ 1,333	\$ 708	\$ 626
Investing activities	(327)	(270)	(57)
Financing activities	(966)	(750)	(215)
Effect of exchange rate changes on cash and cash equivalents	(172)	153	(325)
Net decrease in cash and cash equivalents (1)	<u>\$ (132)</u>	<u>\$ (161)</u>	<u>\$ 28</u>

(1) May not total due to rounding.

Operating activities: The \$626 million increase in cash provided by operating activities was primarily due to higher net income and changes in other operating assets and liabilities, including higher collections on net client balances.

Investing activities: The \$57 million increase in cash used was primarily due to increased spending on business acquisitions. For additional information, see Note 5 (Business Combinations and Goodwill) to our Consolidated Financial Statements under Item 1, "Financial Statements."

Financing activities: The \$215 million increase in cash used was primarily due to an increase in cash dividends paid. For additional information, see Note 6 (Shareholders' Equity) to our Consolidated Financial Statements under Item 1, "Financial Statements."

We believe that our available cash balances and the cash flows expected to be generated from operations will be sufficient to satisfy our current and planned working capital and investment needs for the next 12 months. We also believe that our longer-term working capital and other general corporate funding requirements will be satisfied through cash flows from operations and, to the extent necessary, from our borrowing facilities and future financial market activities.

Borrowing Facilities

As of February 29, 2012, we had the following borrowing facilities, including the issuance of letters of credit, to support general working capital purposes:

	<u>Facility Amount</u>	<u>Borrowings Under Facilities</u>
	(in millions of U.S. dollars)	
Syndicated loan facility (1)	\$ 1,000	\$ —
Separate, uncommitted, unsecured multicurrency revolving credit facilities	522	—
Local guaranteed and non-guaranteed lines of credit	157	—
Total	<u>\$ 1,679</u>	<u>\$ —</u>

- (1) On October 31, 2011, we replaced our \$1.2 billion syndicated loan facility maturing on July 31, 2012 with a \$1.0 billion syndicated loan facility maturing on October 31, 2016. This new facility provides unsecured, revolving borrowing capacity for general working capital purposes, including the issuance of letters of credit. Financing is provided under this facility at the prime rate or at the London Interbank Offered Rate plus a spread. This facility requires us to: (1) limit liens placed on our assets to (a) liens incurred in the ordinary course of business (subject to certain qualifications) and (b) other liens securing obligations not to exceed 30% of our consolidated assets; and (2) maintain a debt-to-cash-flow ratio not exceeding 1.75 to 1.00. As of February 29, 2012, we were in compliance with these terms. The facility is subject to annual commitment fees. As of February 29, 2012, we had no borrowings under the facility.

Under the borrowing facilities described above, we had an aggregate of \$155 million of letters of credit outstanding as of February 29, 2012. In addition, we had total outstanding debt of \$6 million as of February 29, 2012.

Share Purchases and Redemptions

The Board of Directors of Accenture plc has authorized funding for our publicly announced open-market share purchase program for acquiring Accenture plc Class A ordinary shares and for purchases and redemptions of Accenture plc Class A ordinary shares, Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares held by our current and former senior executives and their permitted transferees. As of February 29, 2012, our aggregate available authorization was \$5,469 million for our publicly announced open-market share purchase and these other share purchase programs.

Our share purchase activity during the six months ended February 29, 2012 was as follows:

	<u>Accenture plc Class A Ordinary Shares</u>		<u>Accenture SCA Class I Common Shares and Accenture Canada Holdings Inc. Exchangeable Shares</u>	
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>
	(in millions of U.S. dollars, except share amounts)			
Open-market share purchases (1)	9,879,810	\$ 524	—	\$ —
Other share purchase programs	—	—	854,051	48
Other purchases (2)	3,215,623	177	—	—
Total (3)	<u>13,095,433</u>	<u>\$ 702</u>	<u>854,051</u>	<u>\$ 48</u>

- (1) We conduct a publicly announced, open-market share purchase program for Accenture plc Class A ordinary shares. These shares are held as treasury shares by Accenture plc and may be utilized to provide for select employee benefits, such as equity awards to our employees.
- (2) During the six months ended February 29, 2012, as authorized under our various employee equity share plans, we acquired Accenture plc Class A ordinary shares primarily via share withholding for payroll tax obligations due from employees and former employees in connection with the delivery of Accenture plc Class A ordinary shares under those plans. These purchases of shares in connection with employee share plans do not affect our aggregate available authorization for our publicly announced open-market share purchase and the other share purchase programs.
- (3) May not total due to rounding.

We intend to continue to use a significant portion of cash generated from operations for share repurchases during the remainder of fiscal 2012. The number of shares ultimately repurchased under our open-market share purchase program may vary depending on numerous factors, including, without limitation, share price and other market conditions, our ongoing capital allocation planning, the levels of cash and debt balances, other demands for cash, such as acquisition activity, general economic and/or business conditions, and board and management discretion. Additionally, as these factors may change over the course of the year, the amount of share repurchase activity during any particular period cannot be predicted and may fluctuate from time to time. Share repurchases may be made from time to time through open-market purchases, in respect of purchases and redemptions of Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares, through the use of Rule 10b5-1 plans and/or by other means. The repurchase program may be accelerated, suspended, delayed or discontinued at any time, without notice.

Other Share Redemptions

During the six months ended February 29, 2012, we issued 1,561,647 Accenture plc Class A ordinary shares upon redemptions of an equivalent number of Accenture SCA Class I common shares pursuant to our registration statement on Form S-3 (the “registration statement”). The registration statement allows us, at our option, to issue freely tradable Accenture plc Class A ordinary shares in lieu of cash upon redemptions of Accenture SCA Class I common shares held by senior executives, former executives and their permitted transferees.

For a complete description of all share purchase and redemption activity for the second quarter of fiscal 2012, see Part II, Item 2, “Unregistered Sales of Equity Securities and Use of Proceeds.”

Subsequent Development

On March 21, 2012, the Board of Directors of Accenture plc declared a semi-annual cash dividend of \$0.675 per share on our Class A ordinary shares for shareholders of record at the close of business on April 13, 2012. Accenture plc will cause Accenture SCA to declare a semi-annual cash dividend of \$0.675 per share on its Class I common shares for shareholders of record at the close of business on April 10, 2012. Both dividends are payable on May 15, 2012.

Off-Balance Sheet Arrangements

In the normal course of business and in conjunction with some client engagements, we have entered into contractual arrangements through which we may be obligated to indemnify clients with respect to certain matters. These arrangements with clients can include provisions whereby we have joint and several liability in relation to the performance of certain contractual obligations along with third parties also providing services and products for a specific project. Indemnification provisions are also included in arrangements under which we agree to hold the indemnified party harmless with respect to third party claims related to such matters as title to assets sold or licensed or certain intellectual property rights.

Typically, we have contractual recourse against third parties for certain payments made by us in connection with arrangements where third party nonperformance has given rise to the client’s claim. Payments by us under any of the arrangements described above are generally conditioned on the client making a claim which may be disputed by us, typically under dispute resolution procedures specified in the particular arrangement. The limitations of liability under these arrangements may be expressly limited or may not be expressly specified in terms of time and/or amount.

For arrangements with unspecified limitations, we cannot reasonably estimate the aggregate maximum potential liability, as it is inherently difficult to predict the maximum potential amount of such payments, due to the conditional nature and unique facts of each particular arrangement.

To date, we have not been required to make any significant payment under any of the arrangements described above. For further discussion of these transactions, see Note 8 (Commitments and Contingencies) to our Consolidated Financial Statements under Item 1, “Financial Statements.”

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

During the six months ended February 29, 2012, there were no material changes in our market risk exposure. For a discussion of our market risk associated with foreign currency risk, interest rate risk and equity price risk as of August 31, 2011, see “Quantitative and Qualitative Disclosures About Market Risk” in Part II, Item 7A, of our Annual Report on Form 10-K for the year ended August 31, 2011.

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

An evaluation was performed under the supervision and with the participation of our management, including our principal executive officer and our principal financial officer, of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Exchange Act) as of the end of the period covered by this report. Any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives. Based on that evaluation, the principal executive officer and the principal financial officer of Accenture plc have concluded that, as of the end of the period covered by this report, our disclosure controls and procedures are effective at the reasonable assurance level.

Changes in Internal Control Over Financial Reporting

There has been no change in our internal control over financial reporting that occurred during the second quarter of fiscal 2012 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II — OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We are involved in a number of judicial and arbitration proceedings concerning matters arising in the ordinary course of our business. We and/or our personnel also from time to time are involved in investigations by various regulatory or legal authorities concerning matters arising in the course of our business around the world. We do not expect that any of these matters, individually or in the aggregate, will have a material impact on our results of operations or financial condition.

We currently maintain the types and amounts of insurance customary in the industries and countries in which we operate, including coverage for professional liability, general liability and management liability. We consider our insurance coverage to be adequate both as to the risks and amounts for the businesses we conduct.

ITEM 1A. RISK FACTORS

For a discussion of our potential risks and uncertainties, see the information under the heading “Risk Factors” in our Annual Report on Form 10-K for the year ended August 31, 2011. There have been no material changes to risk factors disclosed in our Annual Report on Form 10-K for the year ended August 31, 2011.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

Purchases and Redemptions of Accenture plc Class A Ordinary Shares and Class X Ordinary Shares

The following table provides information relating to our purchases of Accenture plc Class A ordinary shares and redemptions of Accenture plc Class X ordinary shares during the second quarter of fiscal 2012.

Period	Total Number of Shares Purchased	Average Price Paid per Share (1)	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs (2)	Approximate Dollar Value of Shares that May Yet Be Purchased Under Publicly Announced Plans or Programs (3)
				(in millions of U.S. dollars)
December 1, 2011 — December 31, 2011				
Class A ordinary shares	2,826,850	\$ 54.42	1,964,352	\$ 5,724
Class X ordinary shares	189,800	\$0.0000225	—	—
January 1, 2012 — January 31, 2012				
Class A ordinary shares	4,978,496	\$ 53.40	4,226,463	\$ 5,493
Class X ordinary shares	241,096	\$0.0000225	—	—
February 1, 2012 — February 29, 2012				
Class A ordinary shares	483,303	\$ 57.35	293,495	\$ 5,469
Class X ordinary shares	318,096	\$0.0000225	—	—
Total				
Class A ordinary shares (4)	8,288,649	\$ 53.98	6,484,310	
Class X ordinary shares (5)	748,992	\$0.0000225	—	

- (1) Average price per share reflects the total cash outlay for the period, divided by the number of shares acquired, including those acquired by purchase or redemption and any acquired by means of employee forfeiture.
- (2) Since August 2001, the Board of Directors of Accenture plc has authorized and periodically confirmed a publicly announced open-market share purchase program for acquiring Accenture plc Class A ordinary shares. During the second quarter of fiscal 2012, we purchased 6,484,310 Accenture plc Class A ordinary shares under this program for an aggregate price of \$347 million. The open-market purchase program does not have an expiration date.
- (3) As of February 29, 2012, our aggregate available authorization for share purchases and redemptions was \$5,469 million, which management has the discretion to use for either our publicly announced open-market share purchase program or the other share purchase programs. Since August 2001 and as of February 29, 2012, the Board of Directors of Accenture plc has authorized an aggregate of \$20.1 billion for purchases and redemptions of Accenture plc Class A ordinary shares, Accenture SCA Class I common shares or Accenture Canada Holdings Inc. exchangeable shares.
- (4) During the second quarter of fiscal 2012, Accenture purchased 1,804,339 Accenture plc Class A ordinary shares in transactions unrelated to publicly announced share plans or programs. These transactions consisted of acquisitions of Accenture plc Class A ordinary shares primarily via share withholding for payroll tax obligations due from employees and former employees in connection with the delivery of Accenture plc Class A ordinary shares under our various employee equity share plans. These purchases of shares in connection with employee share plans do not affect our aggregate available authorization for our publicly announced open-market share purchase and the other share purchase programs.
- (5) During the second quarter of fiscal 2012, we redeemed 748,992 Accenture plc Class X ordinary shares pursuant to our articles of association. Accenture plc Class X ordinary shares are redeemable at their par value of \$0.0000225 per share.

Purchases and Redemptions of Accenture SCA Class I Common Shares and Accenture Canada Holdings Inc. Exchangeable Shares

The following table provides additional information relating to our purchases and redemptions of Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares for cash during the second quarter of fiscal 2012. We believe that the following table and footnotes provide useful information regarding the share purchase and redemption activity of Accenture. Generally, purchases and redemptions of Accenture SCA Class I common shares and Accenture Canada Holdings Inc. exchangeable shares for cash reduce shares outstanding for purposes of computing diluted earnings per share.

Period	Total Number of Shares Purchased (1)	Average Price Paid per Share (2)	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs	Approximate Dollar Value of Shares that May Yet Be Purchased Under Publicly Announced Plans or Programs (3) (in millions of U.S. dollars)
Accenture SCA				
December 1, 2011 — December 31, 2011				
Class I common shares	99,517	\$ 53.05	—	—
January 1, 2012 — January 31, 2012				
Class I common shares	86,096	\$ 54.73	—	—
February 1, 2012 — February 29, 2012				
Class I common shares	131,277	\$ 57.59	—	—
Total				
Class I common shares	316,890	\$ 55.39	—	—
Accenture Canada Holdings Inc.				
December 1, 2011 — December 31, 2011				
Exchangeable shares	—	—	—	—
January 1, 2012 — January 31, 2012				
Exchangeable shares	500	\$ 53.68	—	—
February 1, 2012 — February 29, 2012				
Exchangeable shares	—	—	—	—
Total				
Exchangeable shares	500	\$ 53.68	—	—

- (1) During the second quarter of fiscal 2012, we acquired a total of 316,890 Accenture SCA Class I common shares and 500 Accenture Canada Holdings Inc. exchangeable shares from current and former senior executives and their permitted transferees. This includes acquisitions by means of purchase or redemption, or employee forfeiture, as applicable. In addition, during the second quarter of fiscal 2012, we issued 486,935 Accenture plc Class A ordinary shares upon redemptions of an equivalent number of Accenture SCA Class I common shares pursuant to the registration statement.
- (2) Average price per share reflects the total cash outlay for the period, divided by the number of shares acquired, including those acquired by purchase or redemption and any acquired by means of employee forfeiture.
- (3) As of February 29, 2012, our aggregate available authorization for share purchases and redemptions was \$5,469 million, which management has the discretion to use for either our publicly announced open-market share purchase program or the other share purchase programs. Since August 2001 and as of February 29, 2012, the Board of Directors of Accenture plc has authorized an aggregate of \$20.1 billion for purchases and redemptions of Accenture plc Class A ordinary shares, Accenture SCA Class I common shares or Accenture Canada Holdings Inc. exchangeable shares.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

None.

ITEM 5. OTHER INFORMATION

(a) None.

(b) None.

ITEM 6. EXHIBITS

Exhibit Index:

<u>Exhibit Number</u>	<u>Exhibit</u>
3.1	Amended and Restated Memorandum and Articles of Association of Accenture plc (incorporated by reference to Exhibit 3.1 to Accenture plc's 8-K filed on February 9, 2012)
10.1	Form of Articles of Association of Accenture SCA, updated as of November 15, 2010 (incorporated by reference to Exhibit 10.1 to the November 30, 2010 10-Q)
10.2	Form of Key Executive Performance-Based Award Restricted Share Unit Agreement pursuant to the Accenture plc 2010 Share Incentive Plan
10.3	Form of Senior Officer Performance Equity Award Restricted Share Unit Agreement pursuant to the Accenture plc 2010 Share Incentive Plan
10.4	Form of Senior Executive Performance Equity Award Restricted Share Unit Agreement pursuant to the Accenture plc 2010 Share Incentive Plan
10.5	Form of Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement pursuant to the Accenture plc 2010 Share Incentive Plan
10.6	Form of Restricted Share Unit Agreement for director grants pursuant to the Accenture plc 2010 Share Incentive Plan
31.1	Certification of the Chief Executive Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of the Chief Financial Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of the Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of the Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101	The following financial information from Accenture plc's Quarterly Report on Form 10-Q for the quarterly period ended February 29, 2012, formatted in XBRL (eXtensible Business Reporting Language): (i) Consolidated Balance Sheets as of February 29, 2012 (Unaudited) and August 31, 2011, (ii) Consolidated Income Statements (Unaudited) for the three and six months ended February 29, 2012 and February 28, 2011, (iii) Consolidated Shareholders' Equity and Comprehensive Income Statements (Unaudited) for the six months ended February 29, 2012, (iv) Consolidated Cash Flows Statements (Unaudited) for the six months ended February 29, 2012 and February 28, 2011 and (v) the Notes to Consolidated Financial Statements (Unaudited)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 23, 2012

ACCENTURE PLC

By: /s/ Pamela J. Craig

Name: Pamela J. Craig

Title: Chief Financial Officer

EXHIBIT INDEX

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**ACCENTURE PLC
2010 SHARE INCENTIVE PLAN**

RESTRICTED SHARE UNIT AGREEMENT

(Key Executive Performance-Based Award)

Accenture plc, a company incorporated under the laws of Ireland, (the “Company”), hereby grants, as of [_____]date_____, to [_____]Name_____ (the “Participant”), a total number of [_____]number_____ Restricted Share Units (“RSUs”), on the terms and conditions set forth herein. This grant is made pursuant to the terms of the Accenture plc 2010 Share Incentive Plan (the “Plan”), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Restricted Share Unit Agreement (this “Agreement”).

Capitalized terms not otherwise defined in this Agreement shall have the same meaning ascribed to them in the Plan. The terms and conditions of the RSUs granted hereunder, to the extent not controlled by the terms and conditions contained in the Plan, are as follows:

1. Performance-Based Vesting.

(a) Performance Period. The RSUs shall vest, if at all, based upon the attainment of specific pre-established financial performance objectives (the “Performance Objectives”) by the Company for the period commencing on [_____]date_____, and ending on [_____]date + [3]_____, (the “Performance Period”), as set forth in this Section 1.

(b) Service Relationship. Except as provided in Section 2(a), RSUs that are invested as of the termination of the Participant’s full-time employment status with the Company or any of its Subsidiaries (collectively, the “Constituent Companies”) shall be immediately forfeited as of such termination and the Company shall have no further obligations with respect thereto. Such employment status shall hereinafter be referred to in this Agreement as “Qualified Status.”

(c) Total Shareholder Return.

(i) Up to twenty-five percent (25%) of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the Total Shareholder Return for the Company, as compared to the Comparison Companies, for the Performance Period in the manner set forth on Exhibit 1-A hereto.

(ii) For purposes of this Agreement, Total Shareholder Return with respect to the Company and each of the Comparison Companies shall mean the quotient of (A) the Fair Market Value of the stock of the particular company or index on [_____]end date_____, divided by (B) the Fair Market Value of the stock of such company or index on [_____]start date_____. For purposes of calculating a company’s Total Shareholder Return, the Fair Market Value of the stock of any company on [_____]end date_____ shall be adjusted to reflect any and all cash, stock or in-kind dividends paid on the stock of such company during the Performance Period as follows: the Fair Market Value of the stock of the company on [_____]end date_____ shall be multiplied by the sum of (Y) one (1) plus (Z) the number of whole and fractional shares of the stock of the company that (i) were actually received in respect of one share (or such greater number of shares that are deemed to have been held at such time pursuant to this clause (c)(ii)) by way of a stock dividend and (ii) would otherwise result assuming each cash dividend paid on the stock (or fair market value of any in-kind dividend, as determined by the Committee) of the company during the Performance Period was used to purchase additional whole and/or fractional shares of stock of the company on the record date of such dividend based on the fair market value of the stock of the company (as determined by the Committee), or with respect to the Company, the Fair Market Value of a Share, on the record date of such dividend.

(iii) If at any time prior to the completion of the Performance Period, a Comparison Company ceases to be a publicly-traded company, merges or consolidates with another company, is acquired or disposes of a significant portion of its businesses as they exist on the date of this Agreement or experiences any other extraordinary event as determined by the Committee in its sole discretion, the Committee, in its sole discretion, may remove such Comparison Company or ratably adjust the calculation of the Total Shareholder Return with respect to such Comparison Company.

(iv) For purposes of this Agreement: (i) “Comparison Companies” shall mean Automated Data Processing (ADP), Cap Gemini S.A., Cisco Systems, Inc. (CSCO), Computer Sciences Corporation (CSC), EMC Corporation (EMC), Hewlett-Packard Company (HPQ), International Business Machines Corporation (IBM), Lockheed Martin Corporation (LMT), Microsoft Corporation (MSFT), Oracle Corporation (ORCL), SAIC Inc (SAI), Sapient Corporation (SAPE), Xerox Corp. (XRX) and the S&P 500 Index (SPX); and (ii) the “Fair Market Value” of (A) a share of stock of a company on a given date shall mean the average of the high and low trading price of the stock of the company, as reported on the principal exchange on which the stock of such company is traded (or, if the stock is not traded on an exchange but is quoted on Nasdaq or a successor quotation system, the average of the mean between the closing representative bid and asked prices for the stock) and (B) for the S&P 500 Index on a given date shall mean the average of the high and low values for such index as reported in the Wall Street Journal (or, if the S&P 500 Index is not reported in the Wall Street Journal, in such other reliable source as the Company may determine), in each case for the ten (10) consecutive trading days immediately preceding such date.

(d) Operating Income Growth Rate. Up to 75% of the RSUs granted to the Participant pursuant to this Agreement shall vest, if at all, based upon the achievement of Operating Income targets by the Company for the Performance Period, as set forth on Exhibit 1-B hereto. For purposes of this Agreement:

“Target Cumulative Operating Income” shall mean the aggregate of the “Operating Income Plan,” as approved by the Committee, for each of the Company’s [_____number_____] fiscal years during the Performance Period. Within a reasonable period following the availability of all relevant data (as determined by the Committee in its sole discretion), the Committee will approve the Company’s operating income plan for each applicable fiscal year during the Performance Period (each an “Operating Income Plan”).

“Actual Cumulative Operating Income” shall mean the aggregate of the Company’s actual operating income for the Company’s [_____number_____] fiscal years during the Performance Period, as determined from the Company’s final, audited financial statements for such fiscal years.

In the event that, as determined in the sole discretion of the Committee and due to a required change in generally accepted accounting practices, a change in the accounting methods of the Company or an extraordinary and material event in the Company’s business (each of the foregoing events being referred to herein as a “Material Event”), Actual Cumulative Operating Income determined after the occurrence of a Material Event would be materially different as a result of the occurrence thereof, the Committee may instruct the Company to determine Actual Cumulative Operating Income for such period, solely for purposes of this Agreement, as if the Material Event had not happened or was not effective. Such instruction may be limited to apply to fiscal periods in which the applicable Operating Income Plan did not account for the occurrence of the Material Event.

(e) Certification. No RSUs granted to the Participant hereunder shall vest in accordance with Sections 1(c) or (d) unless and until the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period. Following the end of the Performance Period, the Committee shall review and determine whether the Performance Objectives have been met within a reasonable period following the availability of all data necessary to determine whether the Performance Objectives have been achieved, and not later than [_____date_____] shall certify such finding to the Company and to the Participant.

2. Termination of Employment.

(a) Termination as a result of death, Disability, or Involuntary Termination; Specified Age Attainment. Notwithstanding anything in Section 1 to the contrary, the RSUs granted hereunder shall vest upon the termination of the Participant’s Qualified Status as a result of death, Disability, Involuntary Termination or if, at the end of the Performance Period, Participant’s Qualified Status has terminated and Participant has attained a certain age, all as follows:

(i) Termination as a result of death or Disability. In the event the Participant’s Qualified Status is terminated during the Performance Period as a result of death or Disability, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date and shall vest, if at all, on the Vesting Date in accordance with Sections 1(c) or (d).

(ii) Involuntary Termination. In the event the Participant’s Qualified Status is terminated during the Performance Period due to an Involuntary Termination, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest on the Vesting Date in accordance with Sections 1(c) or

(d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period through the effective date of the Participant's Involuntary Termination or the last day of the Performance Period (whichever is earlier) and the denominator of which is [_____number of months in Performance Period_____].

(iii) Specified Age Attainment. In the event the Participant's Qualified Status is terminated during the Performance Period and (i) the Participant has reached the age of 56 prior to the commencement of or during the Performance Period and (ii) has had at least 10 years of continuous service to the Company, the RSUs granted to the Participant hereunder shall remain outstanding throughout the Performance Period and until the Vesting Date. On the Vesting Date, the Participant shall vest in the number of RSUs granted hereunder equal to the product of (i) the aggregate number of RSUs that would otherwise vest upon the Vesting Date in accordance with Sections 1(c) or (d), multiplied by (ii) a fraction, the numerator of which is the whole number of months that have elapsed from the commencement of the Performance Period through the effective date of the termination of the Participant's Qualified Status or the last day of the Performance Period (whichever is earlier) and the denominator of which is [_____number of months in Performance Period_____].

(b) Termination for reasons other than death, Disability, Involuntary Termination or Specified Age Attainment. In the event the Participant's Qualified Status is terminated during the Performance Period for any reason other than death, Disability, Involuntary Termination, except as set forth in Section 2(a)(iii) above, the RSUs granted hereunder shall be immediately forfeited as of such termination and the Company shall have no further obligation with respect thereto.

(c) Definitions. For purposes of this Agreement, the following terms shall have the meaning specified below:

(i) "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

(ii) Unless Section 22 applies, "Disability" shall mean "disability" (A) as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or (B) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Constituent Company by which the Participant is employed or for which the Participant serves as a consultant or by appointment, as in effect from time to time, or (C) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(iii) "Involuntary Termination" shall mean termination of Qualified Status, as applicable, with the Constituent Companies (other than for Cause) which is not voluntary and which is acknowledged as being "involuntary" in writing by an authorized officer of the Company.

(iv) "Vesting Date" shall mean the date the Committee certifies the achievement of the Performance Objectives pursuant to paragraph 1(e) above.

3. Form and Timing of Issuance or Transfer.

(a) Vested RSUs. Distribution of RSUs shall be made hereunder only in respect of vested RSUs, and shall be made in Shares on a one-for-one basis; provided, however, that in lieu of Shares, fractional vested RSUs shall be distributed to the Participant in cash based upon the Fair Market Value of a Share at the time of distribution.

(b) Distribution Date. Vested RSUs, if any, shall be distributed to the Participant in the manner set forth in Section 3(a) on the date the Committee makes a certification in writing with respect to the achievement of the Performance Objectives for the Performance Period as provided in Section 1(e).

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (i) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (ii) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (x) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (y) the number of Shares (including any fraction thereof) payable as a dividend on a Share. Any additional RSUs granted to the Participant pursuant to this Section 4 during the Performance Period or prior to the Vesting Date shall also be subject to the vesting requirements of Sections 1(c) and (d).

5. Adjustments Upon Certain Events.

(a) The grant of the RSUs shall not in any way affect the right or power of the Company to make adjustments, reclassification, or changes in its capital or business structure, or to merge, consolidate, dissolve, liquidate, sell or transfer all or any part of its business or assets.

(b) In the event of any dividend or other distribution other than a cash dividend (whether in the form of Shares, other securities or other property), recapitalization, reclassification, stock split, reverse stock split, reorganization, merger, consolidation, split-up, spin-off, combination, repurchase, liquidation, dissolution, or sale, transfer, exchange or other disposition of all or substantially all of the assets of the Company, or exchange of Shares or other securities of the Company, issuance of warrants or other rights to purchase Shares or other securities of the Company, or other similar corporate transaction or event (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, (i) adjust the Shares or RSUs subject to this Agreement and (ii) adjust the methodology for calculating Total Shareholder Return and Operating Income in accordance with Sections 1(c) and (d) to reflect such Adjustment Event.

6. Compliance, Cancellation and Rescission of Shares.

(a) Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the following circumstances, the Participant shall, to the extent legally permitted, transfer to the Company the Shares that have been issued or transferred under this Agreement (without regard to whether the Participant continues to own or control such previously delivered Shares) and the Participant shall bear all costs of issuance or transfer, including any transfer taxes that may be payable in connection with any transfer:

- (i) the Participant's Qualified Status with the Constituent Companies is terminated for Cause, or
- (ii) the Participant engages in any of the Restricted Activities defined in subsection (c) below.

(c) The Participant agrees that, in consideration of the value of and as a condition of receiving and maintaining the RSUs granted to the Participant under this Agreement, the Participant shall not, for a period of twelve months following the termination of the Participant's Qualified Status with the Constituent Companies engage in any Restricted Activities, which for the purposes of this Agreement include the following:

(i) associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than 1% of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this Section 6(c)(i);

(ii) directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Client or Prospective Client for the purpose of performing or providing any Consulting Services; (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Consulting Services for any Client or Prospective Client; (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Client or Prospective Client; or

(iii) directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, including, without limitation, any former employee or other agent of the Company, its Affiliates and/or their predecessors who ceased working for the Company, its Affiliates and/or their predecessors within an eighteen-month period before or after the date on which the Participant's Qualified Status with the Constituent Companies terminated.

(d) For purposes of this Agreement:

(i) "Client" shall mean any person, firm, corporation or other organization whatsoever for whom the Company, its Affiliates and/or their predecessors provided services within a twelve-month period before the date on which the Participant's employment with the Constituent Companies terminated, or about which the Participant learned confidential information within the twelve months prior to the date on which the Participant's Qualified Status with the Constituent Companies terminated.

(ii) "Competitive Enterprise" shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. "Competitive Enterprise" shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) "Consulting Services" shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future.

(iv) "Prospective Client" shall mean any person, firm, corporation, or other organization whatsoever with whom the Company, its Affiliates and/or their predecessors had any negotiations or discussions regarding the possible performance of services by the Company or any of its Affiliates or any of their predecessors within the twelve months prior to the date of the termination of the Participant's Qualified Status with the Constituent Companies.

(v) "solicit" shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(e) If, during the twelve-month period following the termination of the Participant's employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any Restricted Activity under 6(c)(i) above, Participant shall notify the Company in writing of the nature of the opportunity (the "Conflicting Activity"). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant's RSUs to be subject to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant's RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. No Acquired Rights. By participating in the Plan, and accepting the grant of RSUs under this Agreement, the Participant agrees and acknowledges that:

(a) the Plan is discretionary in nature and that the Company can amend, cancel or terminate the Plan at any time;

(b) the grant of the RSU under the Plan is voluntary and occasional, and does not create any contractual or other right to receive future grants of any RSUs or benefits in lieu of any RSUs, even if RSUs have been granted repeatedly in the past;

(c) the value of the RSUs is an extraordinary item of compensation, which is outside the scope of the Participant's Qualified Status contract, if any;

(d) the RSUs are not part of normal or expected compensation or salary for any purpose, including, but not limited to, calculating any termination, severance, resignation, redundancy, end of service payments, bonuses, long-service awards, pension or retirement benefits or similar payments;

(e) the future value of the shares subject to the RSUs is unknown and cannot be predicted with any certainty;

(f) the Participant shall not make any claim or have any entitlement to compensation or damages in connection with the termination of the RSUs or diminution in value of the RSUs under the Plan, and Participant hereby irrevocably releases the Company and all of its Affiliates from any such claim or entitlement; and

(g) the Participant's participation in the Plan shall not create a right to employment or further employment with or to provide services as a director, consultant or advisor to the Company or any of its Affiliates, and shall not interfere with or limit the ability of the Company to terminate the Participant's employment relationship or other services at any time, with or without cause.

(h) no terms of any contract of employment or consultancy (or similar agreement) of the Participant shall be affected in any way by the Plan, this Agreement or related instruments, except as otherwise expressly provided herein.

8. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

9. Unfunded Obligation; Unsecured Creditor. The RSUs granted hereunder are an unfunded obligation of the Company and no assets or shares of the Company shall be set segregated or earmarked by the Company in respect of any RSUs awarded hereunder. The RSUs granted hereunder shall be an unsecured obligation of the Company and the rights and interests of the Participant herein shall make him only a general, unsecured creditor of the Company.

10. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

11. Transferability Restrictions — RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 11 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, policies relating to minimum executive employee share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under the Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 12 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

12. Notices. Any notice to be given under this Agreement shall be delivered personally, or sent by certified, registered or express mail, postage prepaid, addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
Telecopy: (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

13. Withholding. The Participant may be required to pay to the Company or any Affiliate and the Company or any Affiliate shall have the right and is hereby authorized to withhold from any issuance or transfer due under this Agreement or under the Plan or from any compensation or other amount otherwise payable to the Participant, applicable withholding taxes and social insurance contributions required to be withheld with respect to this Agreement or any issuance or transfer under this Agreement or under the Plan and to take such action as may be necessary in the opinion of the Company to satisfy all obligations for the payment of such taxes and social insurance contributions. The Participant further acknowledges and agrees that such amounts withheld may be at the statutory maximum withholding liability, and, in the event any amounts are determined to have been withheld in excess of actual amounts owed as a result of such withholding, the Company shall repay any excess amounts due to the employee within, where administratively feasible, thirty (30) days of withholding. The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participants' tax liability). Notwithstanding the foregoing, if the Participant's Qualified Status with the Company terminates due to death, Disability or Involuntary Termination, the payment of any applicable withholding taxes or social insurance contributions required to be withheld with respect to any further issuance or transfer of Shares under this Agreement or the Plan shall at the Company's discretion be made solely through the sale of Shares equal to up to the statutory maximum withholding liability.

14. Choice of Law and Dispute Resolution

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to paragraphs (c) through (g), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York (or at such other place of arbitration as the Compensation Committee of the Board of Directors of the Company, acting as Plan Administrator, or any successor plan administrator, may approve) in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language.

(c) Before the Company has filed a request for arbitration or a response under the Rules of Arbitration of the ICC (as the case may be), the Company may by notice in writing to the Participant require that all Disputes or a specific Dispute be heard by any court of law in accordance with paragraph (f) and, for the purposes of this paragraph (c), each party expressly consents to the application of paragraphs (d) and (e) to any such suit, action or proceeding. If, at the time that the Company gives notice in accordance with this paragraph (c), arbitration has already been commenced in connection with a Dispute, that Dispute shall be withdrawn from arbitration.

(d) Either party may bring an action or proceeding in any court of law for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this paragraph (d), each party expressly consents to the application of paragraphs (f) and (g) to any such suit, action or proceeding.

(e) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(f) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of paragraphs (d) or (e). The parties acknowledge that the forum designated by this paragraph (f) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to personal jurisdiction or to the laying of venue of any suit, action or proceeding brought in any court referred to in paragraph (f) (i) pursuant to paragraphs (d) or (e) and such parties agree not to plead or claim the same.

(g) The parties agree that if a suit, action or proceeding is brought under paragraphs (d) or (e) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago IL, 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

15. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, the provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

16. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

17. Rule 16b-3. The grant of the RSUs to the Participant hereunder is intended to be exempt from the provisions of Section 16 (b) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act") pursuant to Rule 16b-3 promulgated under the Exchange Act.

18. Signature in Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

19. Entire Agreement. This Agreement and the Plan constitute the entire agreement of the parties and supersede in their entirety all prior undertakings and agreements of the parties with respect to the subject matter hereof.

20. Severability of Agreement. In the event that any provision in this Agreement shall be held invalid or unenforceable, such provision shall be severable from, and such invalidity or unenforceability shall not be construed to have any effect on, the remaining provisions of this Agreement.

21. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to the Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this paragraph as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under the Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to the Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date the Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. Each holder of Shares delivered pursuant to the Agreement agrees to execute such additional documents and take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of the Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may impose a legend on any document relating to or Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares.

22. Section 409A—Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the “Code”), then the following provisions shall apply and supersede the foregoing provisions:

(a) “Disability” shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or your deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in your incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a “specified employee” (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant’s separation from service shall not be made prior to the date which is six (6) months after the date of the Participant’s separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

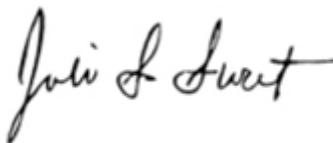
(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

23. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant.

24. Data Protection. The Participant consents to the processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the date set forth above.

ACCENTURE PLC

By: 

Julie Spellman Sweet
General Counsel, Secretary and Compliance Officer

PARTICIPANT

By: _____
Name: _____
Address: _____

DATA PROTECTION PROVISION

- (a) By participating in the Plan or accepting any rights granted under it, the Participant consents to the collection and processing by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates so that they can fulfill their obligations and exercise their rights under the Plan, issue certificates (if any), statements and communications relating to the Plan and generally administer and manage the Plan, including keeping records of participation levels from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

These data will include data:

- (i) already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;
 - (ii) collected upon the Participant accepting the rights granted under the Plan (if applicable); and
 - (iii) subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which the shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant).
- (b) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates.
- (c) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area, but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:
- (i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;
 - (ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law;
 - (iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;
 - (iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and
 - (v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA.

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate or to be destroyed if the Participant wishes to withdraw his or her consent. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above.

- (d) The processing (including transfer) of data described above is essential for the administration and operation of the Plan. Therefore, in cases where the Participant wishes to participate in the Plan, it is essential that his/her personal data are processed in the manner described above. At any time the Participant may withdraw his or her consent.

Determination of RSU Vesting pursuant to Section 1(c) of the Agreement

1. Determine Percentile Rank (PR) for each of the Comparison Companies in accordance with the following formula:

$$PR = (PB/N)(100)$$

Where:

PB = ordinal position from the lowest TSR among the Comparison Companies. The Comparison Company with the lowest TSR is the first position from the bottom.

N = number of Comparison Companies in the computation.

2. After determining and ordering the PR for each Comparison Company, if the TSR of the Company is equal to the TSR of any other Comparison Company (rounded to the nearest 0.01), then the Company's PR shall equal the PR of such Comparison Company. If the Company's TSR is not equal to the TSR of any other Comparison Company, then the Company's PR shall be determined by interpolation, using the TSRs and PRs of the Comparison Companies having the next highest and next lowest TSRs in comparison to the Company's TSR. If there is no Comparison Company with a TSR that is higher than the Company's TSR, then the Company's PR shall be 100. If there is no Comparison Company with a TSR that is lower than the Company's TSR, then the Company's PR shall be equal to the PR of the lowest ranked Comparison Company.
3. Upon determining the PR of the Company, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

Performance level	Company PR (measured as a percentile)	Percentage of maximum RSUs granted under the Agreement that vest
Maximum	The Company is ranked at or above the 75th percentile.	25%
Target	The Company is ranked at the 60th percentile.	16.67%
Threshold	The Company is ranked at the 40th percentile.	8.33%
	The Company is ranked below the 40th percentile.	0%

Performance Between Threshold and Target. If the Company's Percentile Rank is between "Threshold" and "Target," the percentage of the maximum RSUs granted to the Participant under the Agreement that shall vest pursuant to Section 1(c) of the Agreement shall equal (a) 8.33% of the RSUs granted under the Agreement plus (b) an additional percentage of the maximum RSUs granted to the Participant under the Agreement, which percentage shall be determined in accordance with the following formula:

$$\frac{(PR - 40) \times 8.34}{20}$$

where, PR equals the Percentile Rank of the Company, as determined above.

Performance Between Target and Maximum. If the Company's Percentile Rank is between "Target" and "Maximum," the percentage of the RSUs granted to the Participant under the Agreement that shall vest pursuant to Section 1(c) of the Agreement shall equal (a) 16.67% of the RSUs granted under the Agreement plus (b) an additional percentage, not to exceed 8.33%, of the maximum RSUs granted to the Participant under the Agreement, which percentage shall be determined in accordance with the following formula:

$$\frac{(PR - 60) \times 8.33}{15}$$

where, PR equals the Percentile Rank of the Company, as determined above.

Determination of RSU Vesting pursuant to Section 1(d) of the Agreement

1. Determine the Company actual percentage of Target Cumulative Operating Income (“AP”) by dividing the Company’s Actual Cumulative Operating Income by the Target Cumulative Operating Income and expressing the result as a percentage (the resulting percentage being referred to as the “Performance Rate” or “PR”).
2. Upon determining the Company’s Performance Rate, the percentage of maximum RSUs granted under the Agreement that vest shall be determined as follows:

<u>Performance level</u>	<u>Company’s Performance Rate</u>	<u>Percentage of RSUs granted under the Agreement that vest</u>
Maximum	125% or greater	75%
Target	100%	50%
Threshold	80%	25%
	Less than 80%	0%

Performance Between Threshold and Target. If the Company’s Performance Rate is between “Threshold” and “Target,” the percentage of the maximum RSUs granted to the Participant under the Agreement that shall vest pursuant to Section 1(d) of the Agreement shall equal (a) 25% of the maximum RSUs granted under the Agreement, plus (b) an additional percentage of the maximum RSUs granted to the Participant under the Agreement, which percentage shall be determined in accordance with the following formula:

$$\frac{(PR - 80)}{20} \times 1.25$$

where, PR equals the Company’s Performance Rate, as determined above.

Performance Between Target and Maximum. If the Company’s Performance Rate is between “Target” and “Maximum,” the percentage of the maximum RSUs granted to the Participant under the Agreement that shall vest pursuant to Section 1(d) of the Agreement shall equal (a) 50% of the maximum RSUs granted under the Agreement, plus (b) an additional percentage, not to exceed 25%, of the maximum RSUs granted to the Participant under the Agreement, which percentage shall be determined in accordance with the following formula:

$$\frac{(PR - 100)}{20}$$

where, PR equals the Company’s Performance Rate, as determined above.

**STANDARD FORM OF
SENIOR OFFICER PERFORMANCE EQUITY AWARD**

RESTRICTED SHARE UNIT AGREEMENT

Terms and Conditions

Grant of RSUs.

The Company hereby grants the number of restricted share units (“RSUs”) set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Accenture plc 2010 Share Incentive Plan (the “Plan”), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Restricted Share Unit Agreement. Each RSU represents the unfunded, unsecured right of the Participant to receive a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

This grant of RSUs is subject to the Senior Officer Performance Equity Award Restricted Share Unit Agreement Essential Grant Terms (the “Essential Grant Terms”) attached hereto and the Standard Form of Senior Officer Performance Equity Award Restricted Share Unit Agreement Terms and Conditions which together constitute the Senior Officer Performance Equity Award Restricted Share Unit Agreement (the “Agreement”).

Vesting Schedule.

Subject to the Participant’s continued employment with the Company or any of its Affiliates (collectively, the “Constituent Companies”), the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are 100% vested. Upon the Participant’s termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant’s employment with the Constituent Companies terminates due to the Participant’s death or Disability, the RSUs granted hereunder shall vest with respect to 100% of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant’s employment with the Constituent Companies terminates due to an Involuntary Termination, a number of RSUs granted hereunder shall vest on the date of such Involuntary Termination equal to the total number of RSUs granted hereunder multiplied by a fraction, the numerator of which is the whole number of months that have elapsed after the date of grant of this Agreement through the date of such Involuntary Termination and the denominator of which is [_____number of months_____], less the number (if any) of RSUs which vested before the date of such Involuntary Termination.

(b) For purposes of this Agreement:

(i) “Cause” shall have the meaning set forth in Section 3(c) below.

(ii) “Disability” shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) “Involuntary Termination” shall mean termination of employment with the Constituent Companies (other than for “Cause”) which is not voluntary and which is acknowledged as being “involuntary” in writing by an authorized officer of the Company.

Form and Timing of Issuance or Transfer.

In General. The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have

been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided, further, however, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

Death or Disability. Notwithstanding Section 3(a) of this Agreement, if the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (I) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (II) the number of Shares (including any fraction thereof) payable as a dividend on a Share.

Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an “Adjustment Event”), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

Cancellation and Rescission of RSUs and Shares Underlying RSUs.

Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(a) In the following circumstances, the Company may require the Participant to, to the extent legally permitted, transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (without regard to whether the Participant continues to own or control such previously delivered Shares) and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer:

- (i) the Participant’s employment with the Constituent Companies is terminated for Cause, or
- (ii) the Participant engages in any of the Restricted Activities defined in subsection (c) below.

(b) The Participant agrees that, in consideration of the value of and as a condition of receiving and maintaining the RSUs granted to the Participant under this Agreement, the Participant shall not, for a period of twelve months following the termination of the Participant’s employment with the Constituent Companies engage in any Restricted Activities, which for purposes of this Agreement include the following:

(i) associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant’s ownership as a passive investor of less than 1% of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this Section 6(c)(i);

(ii) directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Client or Prospective Client for the purpose of performing or providing any Consulting Services; or (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Consulting Services for any Client or Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Client or Prospective Client; or

(iii) directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, including, without limitation, any former employee or other agent of the Company, its Affiliates and/or their predecessors who ceased working for the Company, its Affiliates and/or their predecessors within an eighteen-month period before or after the date on which the Participant’s employment with the Constituent Companies terminated.

For purposes of this Agreement:

(iv) “Client” shall mean any person, firm, corporation or other organization whatsoever for whom the Company, its Affiliates and/or their predecessors provided services within a twelve-month period before the date on which the Participant’s employment with the Constituent Companies terminated, or about which the Participant learned confidential information within the twelve months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(v) “Competitive Enterprise” shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. “Competitive Enterprise” shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(vi) “Consulting Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future.

(vii) “Prospective Client” shall mean any person, firm, corporation, or other organization whatsoever with whom the Company, its Affiliates and/or their predecessors had any negotiations or discussions regarding the possible performance of services by the Company or any of its Affiliates or any of their predecessors within the twelve months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(viii) “solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(c) If, during the twelve-month period following the termination of the Participant’s employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any Restricted Activity under 6(c)(i) above, Participant shall notify the Company in writing of the nature of the opportunity (the “Conflicting Activity”). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant’s RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant’s RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

No Right to Continued Employment. Neither the Plan nor this Agreement shall be construed as giving the Participant the right to be retained in the employ of, or in any consulting relationship to, the Company or any Affiliate. Further, the Company or an Affiliate may at any time dismiss the Participant from employment or discontinue any consulting relationship, free from any liability or any claim under the Plan or this Agreement, except as otherwise expressly provided herein.

Data Protection. The Participant consents to the processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement in accordance with the instructions provided by the Company and (b) either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

No Acquired Rights. In participating in the Plan, the Participant acknowledges and accepts that the Board has the power to amend or terminate the Plan at any time and that the opportunity given to the Participant to participate in the Plan is entirely at the discretion of the Committee and does not obligate the Company or any of its Affiliates to offer such participation in the future (whether on the same or different terms). The Participant

further acknowledges and accepts that such Participant's participation in the Plan is outside the terms of the Participant's contract of employment with the Constituent Companies and is therefore not to be considered part of any normal or expected compensation and that the termination of the Participant's employment under any circumstances whatsoever will give the Participant no claim or right of action against the Company or its Affiliates in respect of any loss of rights under this Agreement or the Plan that may arise as a result of such termination of employment.

No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 13 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, the policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under the Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 14 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
Telecopy: (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

Withholding. The Participant may be required to pay to the Company or any Affiliate and the Company or any Affiliate shall have the right and is hereby authorized to withhold from any issuance or transfer due in connection with the RSUs under this Agreement or under the Plan or from any compensation or other amount otherwise payable to the Participant, applicable withholding taxes and social insurance contributions required to be withheld with respect to the RSUs, this Agreement or any issuance or transfer under this Agreement or under the Plan and to take such action as may be necessary in the opinion of the Company to satisfy all obligations for the payment of such taxes and social insurance contributions. The Participant further acknowledges and agrees that such amounts withheld may be at the statutory maximum withholding liability, and, in the event any amounts are determined to have been withheld in excess of actual amounts owed as a result of such withholding, the Company

shall repay any excess amounts due to the employee within, where administratively feasible, thirty (30) days of withholding. The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participants' tax liability). Notwithstanding the foregoing, if the Participant's employment with the Constituent Companies terminates prior to the issuance or transfer of all of the Shares under this Agreement, the payment of any applicable withholding taxes or social insurance contributions required to be withheld with respect to any further issuance or transfer of Shares under this Agreement or the Plan shall at the Company's discretion be made solely through the sale of Shares equal to up to the statutory maximum withholding liability.

Choice of Law and Dispute Resolution

THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

Subject to paragraphs (c) through (g), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York (or at such other place of arbitration as the Compensation Committee of the Board of Directors of the Company, acting as Plan Administrator, or any successor plan administrator, may approve) in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language.

Before the Company has filed a request for arbitration or a response under the Rules of Arbitration of the ICC (as the case may be), the Company may by notice in writing to the Participant require that all Disputes or a specific Dispute be heard by any court of law in accordance with paragraph (f) and, for the purposes of this paragraph (c), each party expressly consents to the application of paragraphs (d) and (e) to any such suit, action or proceeding. If, at the time that the Company gives notice in accordance with this paragraph (c), arbitration has already been commenced in connection with a Dispute, that Dispute shall be withdrawn from arbitration.

Either party may bring an action or proceeding in any court of law for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this paragraph (d), each party expressly consents to the application of paragraphs (f) and (g) to any such suit, action or proceeding.

Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of paragraphs (d) or (e). The parties acknowledge that the forum designated by this paragraph (f) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to personal jurisdiction or to the laying of venue of any suit, action or proceeding brought in any court referred to in paragraph (f) (i) pursuant to paragraphs (d) or (e) and such parties agree not to plead or claim the same.

The parties agree that if a suit, action or proceeding is brought under paragraphs (d) or (e) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

Signature in Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to the Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this paragraph as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under the Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to the Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date the Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. Each holder of Shares delivered pursuant to the Agreement agrees to execute such additional documents and take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of the Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may impose a legend on any document relating to or Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares.

Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

“Disability” shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or your deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in your incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

If the Participant is a “specified employee” (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant’s separation from service shall not be made prior to the date which is six (6) months after the date of the Participant’s separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

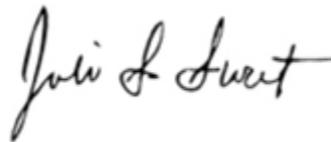
2. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant.

3. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC

By:



Julie Spellman Sweet
General Counsel, Secretary and Compliance Officer

PARTICIPANT

Signature

Print Name

Date

Employee ID

APPENDIX A

DATA PROTECTION PROVISION

- (a) By participating in the Plan or accepting any rights granted under it, the Participant consents to the collection and processing by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates so that they can fulfill their obligations and exercise their rights under the Plan, issue certificates (if any), statements and communications relating to the Plan and generally administer and manage the Plan, including keeping records of participation levels from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

These data will include data:

- (i) already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;
- (ii) collected upon the Participant accepting the rights granted under the Plan (if applicable); and
- (iii) subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which the shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant).

This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates.

In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area, but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

- (iv) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;
- (v) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law;
- (vi) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;
- (vii) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and
- (viii) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA.

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate or to be destroyed if the Participant wishes to withdraw his or her consent. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above.

The processing (including transfer) of data described above is essential for the administration and operation of the Plan. Therefore, in cases where the Participant wishes to participate in the Plan, it is essential that his/her personal data are processed in the manner described above. At any time the Participant may withdraw his or her consent.

**STANDARD FORM OF
SENIOR EXECUTIVE PERFORMANCE EQUITY AWARD
RESTRICTED SHARE UNIT AGREEMENT**

Terms and Conditions

1. Grant of RSUs.

(a) The Company hereby grants the number of restricted share units (“RSUs”) set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Accenture plc 2010 Share Incentive Plan (the “Plan”), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement (as defined below). Each RSU represents the unfunded, unsecured right of the Participant to receive a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

(b) This grant of RSUs is subject to the Senior Executive Performance Equity Award Restricted Share Unit Agreement Essential Grant Terms (the “Essential Grant Terms”) attached hereto and the Standard Form of Senior Executive Performance Equity Award Restricted Share Unit Agreement Terms and Conditions which together constitute the Senior Executive Performance Equity Award Restricted Share Unit Agreement (the “Agreement”).

2. Vesting Schedule.

(a) Subject to the Participant’s continued employment with the Company or any of its Affiliates (collectively, the “Constituent Companies”), the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are 100% vested. Upon the Participant’s termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant’s employment with the Constituent Companies terminates due to the Participant’s death or Disability, the RSUs granted hereunder shall vest with respect to 100% of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant’s employment with the Constituent Companies terminates due to an Involuntary Termination, a number of RSUs granted hereunder shall vest on the date of such Involuntary Termination equal to the total number of RSUs that would have otherwise vested within the twelve (12) month period immediately following such Involuntary Termination.

(b) For purposes of this Agreement:

(i) “Cause” shall have the meaning set forth in Section 3(c) below.

(ii) “Disability” shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) “Involuntary Termination” shall mean termination of employment with the Constituent Companies (other than for “Cause”) which is not voluntary and which is acknowledged as being “involuntary” in writing by an authorized officer of the Company.

3. Form and Timing of Issuance or Transfer.

(a) In General. Unless the Committee or its designee permits the Participant to elect to defer the issuance or transfer of Shares under this Agreement pursuant to the terms and conditions established by the Committee in its sole discretion, the Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have

been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided, further, however, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

(b) Death or Disability. Notwithstanding Section 3(a) of this Agreement, if the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

(c) Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

4. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (I) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (II) the number of Shares (including any fraction thereof) payable as a dividend on a Share.

5. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

6. Cancellation and Rescission of RSUs and Shares Underlying RSUs.

(a) Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(b) In the following circumstances, the Company may require the Participant to, to the extent legally permitted, transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (without regard to whether the Participant continues to own or control such previously delivered Shares) and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer;

(i) the Participant's employment with the Constituent Companies is terminated for Cause, or

(ii) the Participant engages in any of the Restricted Activities defined in subsection (c) below.

(c) The Participant agrees that, in consideration of the value of and as a condition of receiving and maintaining the RSUs granted to the Participant under this Agreement, the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies engage in any Restricted Activities, which for purposes of this Agreement include the following:

(i) associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than 1% of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this Section 6(c)(i);

(ii) directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Client or Prospective Client for the purpose of performing or providing any Consulting Services; or (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Consulting Services for any Client or Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Client or Prospective Client; or

(iii) directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, including, without limitation, any former employee or other agent of the Company, its Affiliates and/or their predecessors who ceased working for the Company, its Affiliates and/or their predecessors within an eighteen-month period before or after the date on which the Participant's employment with the Constituent Companies terminated.

(d) For purposes of this Agreement:

(i) “Client” shall mean any person, firm, corporation or other organization whatsoever for whom the Company, its Affiliates and/or their predecessors provided services within a twelve month period before the date on which the Participant’s employment with the Constituent Companies terminated, or about which the Participant learned confidential information within the twelve months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(ii) “Competitive Enterprise” shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. “Competitive Enterprise” shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(iii) “Consulting Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future.

(iv) “Prospective Client” shall mean any person, firm, corporation, or other organization whatsoever with whom the Company, its Affiliates and/or their predecessors had any negotiations or discussions regarding the possible performance of services by the Company or any of its Affiliates or any of their predecessors within the twelve months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(v) “solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(e) If, during the twelve month period following the termination of the Participant’s employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any Restricted Activity under 6(c)(i) above, Participant shall notify the Company in writing of the nature of the opportunity (the “Conflicting Activity”). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant’s RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant’s RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

7. No Right to Continued Employment. Neither the Plan nor this Agreement shall be construed as giving the Participant the right to be retained in the employ of, or in any consulting relationship to, the Company or any Affiliate. Further, the Company or an Affiliate may at any time dismiss the Participant from employment or discontinue any consulting relationship, free from any liability or any claim under the Plan or this Agreement, except as otherwise expressly provided herein.

8. Data Protection. The Participant consents to the processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

9. Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

10. No Acquired Rights. In participating in the Plan, the Participant acknowledges and accepts that the Board has the power to amend or terminate the Plan at any time and that the opportunity given to the Participant to participate in the Plan is entirely at the discretion of the Committee and does not obligate the

Company or any of its Affiliates to offer such participation in the future (whether on the same or different terms). The Participant further acknowledges and accepts that such Participant's participation in the Plan is outside the terms of the Participant's contract of employment with the Constituent Companies and is therefore not to be considered part of any normal or expected compensation and that the termination of the Participant's employment under any circumstances whatsoever will give the Participant no claim or right of action against the Company or its Affiliates in respect of any loss of rights under this Agreement or the Plan that may arise as a result of such termination of employment.

11. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

12. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

13. Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 13 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, the policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under the Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 14 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

14. Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161 N. Clark Street
Chicago, IL 60601
Telecopy: (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

15. Withholding. The Participant may be required to pay to the Company or any Affiliate and the Company or any Affiliate shall have the right and is hereby authorized to withhold from any issuance or transfer due in connection with the RSUs under this Agreement or under the Plan or from any compensation or other amount otherwise payable to the Participant, applicable withholding taxes and social insurance contributions required to be withheld with respect to the RSUs, this Agreement or any issuance or transfer under this Agreement or under the Plan and to take such action as may be necessary in the opinion of the Company to satisfy all obligations for the payment of such taxes and social insurance contributions. The Participant further acknowledges and agrees that such amounts withheld may be at the statutory maximum withholding liability, and, in the event any amounts are

determined to have been withheld in excess of actual amounts owed as a result of such withholding, the Company shall repay any excess amounts due to the employee within, where administratively feasible, thirty (30) days of withholding. The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participants' tax liability). Notwithstanding the foregoing, if the Participant's employment with the Constituent Companies terminates prior to the issuance or transfer of all of the Shares under this Agreement, the payment of any applicable withholding taxes or social insurance contributions required to be withheld with respect to any further issuance or transfer of Shares under this Agreement or the Plan shall at the Company's discretion be made solely through the sale of Shares equal to up to the statutory maximum withholding liability.

16. Choice of Law and Dispute Resolution

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to paragraphs (c) through (g), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York (or at such other place of arbitration as the Compensation Committee of the Board of Directors of the Company, acting as Plan Administrator, or any successor plan administrator, may approve) in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language.

(c) Before the Company has filed a request for arbitration or a response under the Rules of Arbitration of the ICC (as the case may be), the Company may by notice in writing to the Participant require that all Disputes or a specific Dispute be heard by any court of law in accordance with paragraph (f) and, for the purposes of this paragraph (c), each party expressly consents to the application of paragraphs (d) and (e) to any such suit, action or proceeding. If, at the time that the Company gives notice in accordance with this paragraph (c), arbitration has already been commenced in connection with a Dispute, that Dispute shall be withdrawn from arbitration.

(d) Either party may bring an action or proceeding in any court of law for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this paragraph (d), each party expressly consents to the application of paragraphs (f) and (g) to any such suit, action or proceeding.

(e) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(f) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of paragraphs (d) or (e). The parties acknowledge that the forum designated by this paragraph (f) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to personal jurisdiction or to the laying of venue of any suit, action or proceeding brought in any court referred to in paragraph (f) (i) pursuant to paragraphs (d) or (e) and such parties agree not to plead or claim the same.

(g) The parties agree that if a suit, action or proceeding is brought under paragraphs (d) or (e) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

17. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

18. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

19. Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

20. Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to the Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this paragraph as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under the Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to the Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date the Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. Each holder of Shares delivered pursuant to the Agreement agrees to execute such additional documents and take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of the Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may impose a legend on any document relating to or Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares.

21. Section 409A—Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in

adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the “Code”), then the following provisions shall apply and supersede the foregoing provisions:

(a) “Disability” shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

(b) Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or your deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in your incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

(c) If the Participant is a “specified employee” (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant’s separation from service shall not be made prior to the date which is six (6) months after the date of the Participant’s separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

(d) The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

22. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant.

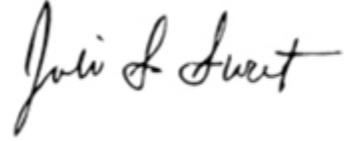
23. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters.

24. Electronic Signature. Participant acknowledges and agrees that by clicking the “Accept Grant Online” button on the “Grant Agreement & Essential Grant Terms” page of the myHoldings website (<https://myholdings.accenture.com>), it will act as the Participant’s electronic signature to this Agreement and will constitute Participant’s acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in the Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC

By:



Julie Spellman Sweet
General Counsel, Secretary and Compliance Officer

[IF NOT ELECTRONICALLY ACCEPTED]

PARTICIPANT

Signature

Print Name

Date

Employee ID

DATA PROTECTION PROVISION

- (a) By participating in the Plan or accepting any rights granted under it, the Participant consents to the collection and processing by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates so that they can fulfill their obligations and exercise their rights under the Plan, issue certificates (if any), statements and communications relating to the Plan and generally administer and manage the Plan, including keeping records of participation levels from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

These data will include data:

- (i) already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;
 - (ii) collected upon the Participant accepting the rights granted under the Plan (if applicable); and
 - (iii) subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which the shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant).
- (b) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates.
- (c) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area, but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:
- (i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;
 - (ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law;
 - (iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;
 - (iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and
 - (v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA.

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate or to be destroyed if the Participant wishes to withdraw his or her consent. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above.

- (d) The processing (including transfer) of data described above is essential for the administration and operation of the Plan. Therefore, in cases where the Participant wishes to participate in the Plan, it is essential that his/her personal data are processed in the manner described above. At any time the Participant may withdraw his or her consent.

**STANDARD FORM OF
VOLUNTARY EQUITY INVESTMENT PROGRAM
MATCHING GRANT RESTRICTED SHARE UNIT AGREEMENT**

Terms and Conditions

Grant of RSUs.

The Company hereby grants the number of restricted share units (“RSUs”) set forth in the Essential Grant Terms (as defined below) to the Participant set forth in the Essential Grant Terms, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Accenture plc 2010 Share Incentive Plan (the “Plan”), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Restricted Share Unit Agreement. Each RSU represents the unfunded, unsecured right of the Participant to receive a Share on the date(s) specified herein, subject to the conditions specified herein. Capitalized terms not otherwise defined herein shall have the same meanings ascribed to them in the Plan.

This grant of RSUs is subject to the Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement Essential Grant Terms (the “Essential Grant Terms”) attached hereto and the Standard Form of Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement Terms and Conditions which together constitute the Voluntary Equity Investment Program Matching Grant Restricted Share Unit Agreement (the “Agreement”).

Vesting Schedule.

Subject to the Participant’s continued employment with the Company or any of its Affiliates (collectively, the “Constituent Companies”), the RSUs shall vest pursuant to the vesting schedule set forth in the Essential Grant Terms (as modified by this Agreement) until such RSUs are 100% vested. Upon the Participant’s termination of employment for any reason, any unvested RSUs shall immediately terminate, and no further Shares shall be issued or transferred under Section 3 of this Agreement in respect of such unvested RSUs; provided, however, that if (i) the Participant’s employment with the Constituent Companies terminates due to the Participant’s death or Disability, the RSUs granted hereunder shall vest with respect to 100% of the RSUs held by the Participant on the date of such termination of employment, or (ii) the Participant’s employment with the Constituent Companies terminates due to an Involuntary Termination, a number of RSUs granted hereunder shall vest on the date of such Involuntary Termination equal to (x) fifty percent (50%) of the total number of RSUs granted hereunder if the date of the Involuntary Termination is prior to [____date____], or (y) one hundred percent (100%) of the total number of RSUs granted hereunder if the date of the Involuntary Termination is on or after [____date____], less the number (if any) of RSUs which vested before the date of such Involuntary Termination.

(b) For purposes of this Agreement:

(i) “Cause” shall have the meaning set forth in Section 3(c) below.

(ii) “Disability” shall have the meaning set forth in Section 3(b) below or, if applicable, Section 21(a) below.

(iii) “Involuntary Termination” shall mean termination of employment with the Constituent Companies (other than for “Cause”) which is not voluntary and which is acknowledged as being “involuntary” in writing by an authorized officer of the Company.

Form and Timing of Issuance or Transfer.

In General. The Company shall issue or cause there to be transferred to the Participant that number of Shares as set forth in the Essential Grant Terms, until all of the Shares underlying the vested RSUs have been issued or transferred; provided that on each such delivery date, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished; provided, further, however, that upon the issuance or transfer of Shares to the Participant, in lieu of a fractional Share, the Participant shall receive a cash payment equal to the Fair Market Value of such fractional Share. At the discretion of the Company, the Company may issue or transfer Shares underlying vested RSUs to the Participant earlier than the dates set forth in the Essential Grant Terms to the extent required to satisfy tax liabilities arising in connection with this RSU grant. Notwithstanding the foregoing, if the conditions set forth in Section 21 of this Agreement are satisfied, Section 21 shall supersede the foregoing.

Death or Disability. Notwithstanding Section 3(a) of this Agreement, if the Participant's employment with the Constituent Companies terminates due to the Participant's death or Disability, the Company shall issue or cause to be transferred to the Participant or to his or her estate, as the case may be, a number of Shares equal to the aggregate number of RSUs granted to the Participant hereunder (rounded down to the next whole Share) as soon as practicable following such termination of employment, at which time a number of RSUs equal to the number of Shares issued or transferred to the Participant or to his or her estate shall be extinguished; provided, however, that upon the issuance or transfer of Shares to the Participant or to his or her estate, in lieu of a fractional Share, the Participant or his or her estate, as the case may be, shall receive a cash payment equal to the Fair Market Value of such fractional Share.

For purposes of this Agreement, unless Section 21 applies, "Disability" shall mean "disability" as defined (i) in any employment agreement then in effect between the Participant and the Company or any Affiliate or (ii) if not defined therein, or if there shall be no such agreement, as defined in the long-term disability plan maintained by the Participant's employer as in effect from time to time, or (iii) if there shall be no plan, the inability of the Participant to perform in all material respects his or her duties and responsibilities to the Constituent Companies for a period of six (6) consecutive months or for an aggregate period of nine (9) months in any twenty-four (24) consecutive month period by reason of a physical or mental incapacity.

Notwithstanding Sections 3(a) and 3(b) of this Agreement, upon the Participant's termination of employment with the Constituent Companies for Cause or to the extent that the Participant otherwise takes such action that would constitute Cause, to the extent legally permissible, any outstanding RSUs shall immediately terminate. For purposes of this Agreement, "Cause" shall mean "cause" as defined in any employment or consultancy agreement (or similar agreement) or in any letter of appointment then in effect between the Participant and the Company or any Affiliate or if not defined therein (it being the intent that the definition of "Cause" shall include, at a minimum, the acts set forth below), or if there shall be no such agreement, to the extent legally permissible, (a) the Participant's embezzlement, misappropriation of corporate funds, or other material acts of dishonesty, (b) the Participant's commission or conviction of any felony, or of any misdemeanor involving moral turpitude, or entry of a plea of guilty or nolo contendere to any felony or misdemeanor, (c) engagement in any activity that the Participant knows or should know could harm the business or reputation of the Company or an Affiliate, (d) the Participant's material failure to adhere to the Company's or an Affiliate's corporate codes, policies or procedures as in effect from time to time, (e) the Participant's continued failure to meet minimum performance standards as determined by the Company or an Affiliate, (f) the Participant's violation of any statutory, contractual, or common law duty or obligation to the Company or an Affiliate, including, without limitation, the duty of loyalty, or (g) the Participant's material breach of any confidentiality or non-competition covenant entered into between the Participant and the Company or an Affiliate, including, without limitation, the covenants contained in this Agreement. The determination of the existence of Cause shall be made by the Company in good faith, which determination shall be conclusive for purposes of this Agreement.

Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the

form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (I) the aggregate number of RSUs held by the Participant through the related dividend record date, multiplied by (II) the number of Shares (including any fraction thereof) payable as a dividend on a Share.

Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an "Adjustment Event"), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

Cancellation and Rescission of RSUs and Shares Underlying RSUs.

Upon any transfer or issuance of Shares underlying RSUs, the Participant shall certify in a manner acceptable to the Company that the Participant is in compliance with the terms and conditions of this Agreement and the Plan.

(a) In the following circumstances, the Company may require the Participant to, to the extent legally permitted, transfer to the Company up to a number of Shares equal to the number of Shares that have been issued or transferred under this Agreement (without regard to whether the Participant continues to own or control such previously delivered Shares) and the Participant shall bear all costs of transfer, including any transfer taxes that may be payable in connection with such transfer:

- (i) the Participant's employment with the Constituent Companies is terminated for Cause, or
- (ii) the Participant engages in any of the Restricted Activities defined in subsection (c) below.

(b) The Participant agrees that, in consideration of the value of and as a condition of receiving and maintaining the RSUs granted to the Participant under this Agreement, the Participant shall not, for a period of twelve months following the termination of the Participant's employment with the Constituent Companies engage in any Restricted Activities, which for purposes of this Agreement include the following:

(i) associate (including, but not limited to, association as a sole proprietor, owner, employer, partner, principal, investor, joint venturer, shareholder, associate, employee, member, consultant, contractor or otherwise) with any Competitive Enterprise or any of the affiliates, related entities, successors, or assigns of any Competitive Enterprise; provided, however, that with respect to the equity of any Competitive Enterprise which is or becomes publicly traded, the Participant's ownership as a passive investor of less than 1% of the outstanding publicly traded stock of a Competitive Enterprise shall not be deemed a violation of this Section 6(c)(i);

(ii) directly or indirectly (A) solicit, or assist any other individual, person, firm or other entity in soliciting, any Client or Prospective Client for the purpose of performing or providing any Consulting Services; or (B) perform or provide, or assist any other individual, person, firm or other entity in performing or providing, Consulting Services for any Client or Prospective Client; or (C) interfere with or damage (or attempt to interfere with or damage) any relationship and/or agreement between the Company or any Affiliates and a Client or Prospective Client; or

(iii) directly or indirectly, solicit, employ or retain, or assist any other individual, person, firm or other entity in soliciting, employing or retaining, any employee or other agent of the Company or an Affiliate, including, without limitation, any former employee or other agent of the Company, its Affiliates and/or their predecessors who ceased working for the Company, its Affiliates and/or their predecessors within an eighteen-month period before or after the date on which the Participant's employment with the Constituent Companies terminated.

For purposes of this Agreement:

(iv) “Client” shall mean any person, firm, corporation or other organization whatsoever for whom the Company, its Affiliates and/or their predecessors provided services within a twelve-month period before the date on which the Participant’s employment with the Constituent Companies terminated, or about which the Participant learned confidential information within the twelve months prior to the date on which the Participant’s employment with the Constituent Companies terminated.

(v) “Competitive Enterprise” shall mean a business enterprise that engages in, or owns or controls a significant interest in any entity that engages in, the performance of services of the type provided by the Company, its Affiliates and/or their predecessors. “Competitive Enterprise” shall include, but not be limited to, the entities set forth on the list maintained by the Company on the myHoldings website, which list may be updated by the Company from time to time.

(vi) “Consulting Services” shall mean the performance of any services of the type provided by the Company, its Affiliates and/or their predecessors at any time, past, present or future.

(vii) “Prospective Client” shall mean any person, firm, corporation, or other organization whatsoever with whom the Company, its Affiliates and/or their predecessors had any negotiations or discussions regarding the possible performance of services by the Company or any of its Affiliates or any of their predecessors within the twelve months prior to the date of the Participant’s termination of employment with the Constituent Companies.

(viii) “solicit” shall mean to have any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any person or entity, in any manner, to take or refrain from taking any action.

(c) If, during the twelve-month period following the termination of the Participant’s employment with the Constituent Companies, the Participant is presented with an opportunity that might involve participation in any Restricted Activity under 6(c)(i) above, Participant shall notify the Company in writing of the nature of the opportunity (the “Conflicting Activity”). Following receipt of sufficient information concerning the Conflicting Activity, the Company will advise Participant in writing whether the Company considers the Participant’s RSUs to be subject to Section 6(b)(ii) above. The Company retains sole discretion to determine whether Participant’s RSUs are subject to Section 6(b)(ii) and to alter its determination should additional or different facts become known to the Company.

No Right to Continued Employment. Neither the Plan nor this Agreement shall be construed as giving the Participant the right to be retained in the employ of, or in any consulting relationship to, the Company or any Affiliate. Further, the Company or an Affiliate may at any time dismiss the Participant from employment or discontinue any consulting relationship, free from any liability or any claim under the Plan or this Agreement, except as otherwise expressly provided herein.

Data Protection. The Participant consents to the processing (including international transfer) of personal data as set out in Appendix A for the purposes specified therein.

Collateral Agreements. As a condition to the issuance or transfer of the Shares underlying the RSUs granted hereunder, the Participant shall, to the degree reasonably required by the Company, (a) execute and return to the Company a counterpart of this Agreement (or, if acceptable to the Company, acknowledge receipt and agreement of the terms of this Agreement electronically), all in accordance with the instructions provided by the Company and (b) to the extent required by the Company, either (i) execute and return an employment agreement, a consultancy agreement, a letter of appointment and/or an intellectual property agreement, in form and substance satisfactory to the Company, or (ii) provide evidence satisfactory to the Company that the agreements referenced in clause (i) have been previously executed by the Participant.

No Acquired Rights. In participating in the Plan, the Participant acknowledges and accepts that the Board has the power to amend or terminate the Plan at any time and that the opportunity given to the Participant to participate in the Plan is entirely at the discretion of the Committee and does not obligate the Company or any of its

Affiliates to offer such participation in the future (whether on the same or different terms). The Participant further acknowledges and accepts that such Participant's participation in the Plan is outside the terms of the Participant's contract of employment with the Constituent Companies and is therefore not to be considered part of any normal or expected compensation and that the termination of the Participant's employment under any circumstances whatsoever will give the Participant no claim or right of action against the Company or its Affiliates in respect of any loss of rights under this Agreement or the Plan that may arise as a result of such termination of employment.

No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company's register of shareholders.

Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 3 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which such Shares are listed, any applicable Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

Transferability Restrictions – RSUs/Underlying Shares. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 13 shall be void and unenforceable against any Constituent Company. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, the policies relating to certain minimum share ownership requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant. The Company shall give notice of any such additional or modified terms and restrictions applicable to Shares delivered or deliverable under the Agreement to the holder of the RSUs and/or the Shares so delivered, as appropriate, pursuant to the provisions of Section 14 or, if a valid address does not appear to exist in the personnel records, to the last address known by the Company of such holder. Notice of any such changes may be provided electronically, including, without limitation, by publication of such changes to a central website to which any holder of the RSUs or Shares issued therefrom has access.

Notices. Any notice to be given under this Agreement shall be addressed to the Company in care of its General Counsel at:

Accenture
161N.Clark Street
Chicago, IL 60601
Telecopy: (312) 652-5619
Attn: General Counsel

(or, if different, the then current principal business address of the duly appointed General Counsel of the Company) and to the Participant at the address appearing in the personnel records of the Company for the Participant or to either party at such other address as either party hereto may hereafter designate in writing to the other. Any such notice shall be deemed effective upon receipt thereof by the addressee.

Withholding. The Participant may be required to pay to the Company or any Affiliate and the Company or any Affiliate shall have the right and is hereby authorized to withhold from any issuance or transfer due in connection with the RSUs under this Agreement or under the Plan or from any compensation or other amount otherwise payable to the Participant, applicable withholding taxes and social insurance contributions required to be withheld with respect to the RSUs, this Agreement or any issuance or transfer under this Agreement or under the Plan and to take such action as may be necessary in the opinion of the Company to satisfy all obligations for the payment of such taxes and social insurance contributions. The Participant further acknowledges and agrees that such amounts withheld may be at the statutory maximum withholding liability, and, in the event any amounts are determined to have been withheld in excess of actual amounts owed as a result of such withholding, the Company

shall repay any excess amounts due to the employee within, where administratively feasible, thirty (30) days of withholding. The Participant hereby acknowledges that he or she will not be entitled to any interest or appreciation on Shares sold to satisfy the tax withholding requirements (including with respect to any amounts withheld in excess of the Participants' tax liability). Notwithstanding the foregoing, if the Participant's employment with the Constituent Companies terminates prior to the issuance or transfer of all of the Shares under this Agreement, the payment of any applicable withholding taxes or social insurance contributions required to be withheld with respect to any further issuance or transfer of Shares under this Agreement or the Plan shall at the Company's discretion be made solely through the sale of Shares equal to up to the statutory maximum withholding liability.

Choice of Law and Dispute Resolution

THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

Subject to paragraphs (c) through (g), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement and any amendment thereto (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York (or at such other place of arbitration as the Compensation Committee of the Board of Directors of the Company, acting as Plan Administrator, or any successor plan administrator, may approve) in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language.

Before the Company has filed a request for arbitration or a response under the Rules of Arbitration of the ICC (as the case may be), the Company may by notice in writing to the Participant require that all Disputes or a specific Dispute be heard by any court of law in accordance with paragraph (f) and, for the purposes of this paragraph (c), each party expressly consents to the application of paragraphs (d) and (e) to any such suit, action or proceeding. If, at the time that the Company gives notice in accordance with this paragraph (c), arbitration has already been commenced in connection with a Dispute, that Dispute shall be withdrawn from arbitration.

Either party may bring an action or proceeding in any court of law for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this paragraph (d), each party expressly consents to the application of paragraphs (f) and (g) to any such suit, action or proceeding.

Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of paragraphs (d) or (e). The parties acknowledge that the forum designated by this paragraph (f) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to personal jurisdiction or to the laying of venue of any suit, action or proceeding brought in any court referred to in paragraph (f) (i) pursuant to paragraphs (d) or (e) and such parties agree not to plead or claim the same.

The parties agree that if a suit, action or proceeding is brought under paragraphs (d) or (e) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to

calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agree that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

Signature in Counterparts. To the extent that this Agreement is manually signed, instead of electronically accepted by the Participant (if permitted by the Company), it may be signed in counterparts, each of which shall be deemed an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

Administration; Consent. In order to manage compliance with the terms of this Agreement, Shares delivered pursuant to the Agreement may, at the sole discretion of the Company, be registered in the name of the nominee for the holder of the Shares and/or held in the custody of a custodian until otherwise determined by the Company. To that end, by acceptance of this Agreement, the holder hereby appoints the Company, with full power of substitution and resubstitution, his or her true and lawful attorney-in-fact to assign, endorse and register for transfer into such nominee's name or deliver to such custodian any such Shares, granting to such attorneys, and each of them, full power and authority to do and perform each and every act and thing whatsoever that such attorney or attorneys may deem necessary, advisable or appropriate to carry out fully the intent of this paragraph as such person might or could do personally. It is understood and agreed by each holder of the Shares delivered under the Agreement that this appointment, empowerment and authorization may be exercised by the aforementioned persons with respect to all Shares delivered pursuant to the Agreement of such holder, and held of record by another person or entity, for the period beginning on the date hereof and ending on the later of the date the Agreement is terminated and the date that is ten years following the last date Shares are delivered pursuant to this Agreement. The form of the custody agreement and the identity of the custodian and/or nominee shall be as determined from time to time by the Company in its sole discretion. A holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may refuse to register the transfer of and enter stop transfer orders against the transfer of such Shares except for transfers deemed by it in its sole discretion to be in compliance with the terms of this Agreement. Each holder of Shares delivered pursuant to the Agreement agrees to execute such additional documents and take such other actions as may be deemed reasonably necessary or desirable by the Company to effect the provisions of the Agreement, as in effect from time to time. Each holder of Shares delivered pursuant to the Agreement acknowledges and agrees that the Company may impose a legend on any document relating to or Shares issued or issuable pursuant to this Agreement conspicuously referencing the restrictions applicable to such Shares.

Section 409A - Disability, Deferral Elections, Payments to Specified Employees, and Interpretation of Grant Terms. If the Participant is subject to income taxation on the income resulting from this Agreement under the laws of the United States, and the foregoing provisions of this Agreement would result in adverse tax consequences to the Participant, as determined by the Company, under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), then the following provisions shall apply and supersede the foregoing provisions:

“Disability” shall mean a disability within the meaning of Section 409A(a)(2)(C) of the Code.

Deferral elections made by U.S. taxpayers are subject to Section 409A of the Code. The Company will use commercially reasonable efforts to not permit RSUs to be deferred, accelerated, released, extended, paid out or modified in a manner that would result in the imposition of an additional tax under Section 409A of the Code. In the event that it is reasonably determined by the Company that, as a result of Section 409A of the Code, payments or delivery of the Shares underlying the RSU award granted pursuant to this Agreement may not be made at the time contemplated by the terms of the RSU award or your deferral election, as the case may be, without causing the Participant to be subject to taxation under Section 409A of the Code, the Company will make such payment or share delivery as soon as practicable on or following the first day that would not result in your incurring any tax liability under Section 409A of the Code, and in any event, no later than the last day of the calendar year in which such first date occurs.

If the Participant is a “specified employee” (within the meaning of Section 409A(a)(2)(B)(i) of the Code), payments and deliveries of shares in respect of any RSUs subject to Section 409A of the Code that are linked to the date of the Participant’s separation from service shall not be made prior to the date which is six (6) months after the date of the Participant’s separation from service from the Company or any of its Affiliates, determined in accordance with Section 409A of the Code and the regulations promulgated thereunder.

The Company shall use commercially reasonable efforts to avoid subjecting the Participant to any additional taxation under Section 409A of the Code as described herein; provided that neither the Company nor any of its employees, agents, directors or representatives shall have any liability to the Participant with respect to Section 409A of the Code.

2. Recoupment. The RSUs granted under this Agreement, and any Shares issued or other payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent any such policy is applicable to the Participant.

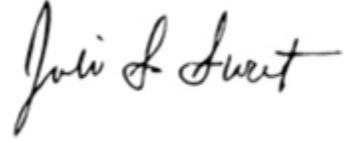
3. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters.

4. Electronic Signature. Participant acknowledges and agrees that by clicking the “Accept Grant Online” button on the “Grant Agreement & Essential Grant Terms” page of the myHoldings website (<https://myholdings.accenture.com>), it will act as the Participant’s electronic signature to this Agreement and will constitute Participant’s acceptance of and agreement with all of the terms and conditions of the RSUs, as set forth in the Agreement, the Essential Grant Terms and the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective as of the Date of Grant set forth on the attached Essential Grant Terms.

ACCENTURE PLC

By:



Julie Spellman Sweet
General Counsel, Secretary and Compliance Officer

[IF NOT ELECTRONICALLY ACCEPTED]

PARTICIPANT

Signature

Print Name

Date

Employee ID

APPENDIX A

DATA PROTECTION PROVISION

- (a) By participating in the Plan or accepting any rights granted under it, the Participant consents to the collection and processing by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates so that they can fulfill their obligations and exercise their rights under the Plan, issue certificates (if any), statements and communications relating to the Plan and generally administer and manage the Plan, including keeping records of participation levels from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

These data will include data:

- (i) already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;
- (ii) collected upon the Participant accepting the rights granted under the Plan (if applicable); and
- (iii) subsequently collected by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which the shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant).

This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates.

In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area, but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:

- (iv) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;
- (v) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law;
- (vi) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;
- (vii) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and
- (viii) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA.

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate or to be destroyed if the Participant wishes to withdraw his or her consent. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above.

The processing (including transfer) of data described above is essential for the administration and operation of the Plan. Therefore, in cases where the Participant wishes to participate in the Plan, it is essential that his/her personal data are processed in the manner described above. At any time the Participant may withdraw his or her consent.

**ACCENTURE PLC
2010 SHARE INCENTIVE PLAN**

**FORM OF
RESTRICTED SHARE UNIT AGREEMENT**

Participant:

Date of Grant:

Number of RSUs:

Date of Issuance or Transfer of Shares:

1. Grant of RSUs. The Company hereby grants the number of restricted share units (“RSUs”) listed above to the Participant, on the terms and conditions hereinafter set forth. This grant is made pursuant to the terms of the Accenture plc 2010 Share Incentive Plan (the “Plan”), which Plan, as amended from time to time, is incorporated herein by reference and made a part of this Agreement. Each RSU represents the unfunded, unsecured right of the Participant to receive a Share on the date(s) specified herein. Capitalized terms not otherwise defined herein shall have the same meanings as in the Plan.

2. Form and Timing of Issuance or Transfer.

(a) The Company shall issue or cause there to be transferred to the Participant, [_____number_____] months following the Date of Grant, a number of Shares equal to the aggregate number of RSUs granted to the Participant under this Agreement.

(b) Upon the issuance or transfer of Shares in accordance with Section 2(a) of this Agreement, a number of RSUs equal to the number of Shares issued or transferred to the Participant shall be extinguished.

3. Dividends. If on any date while RSUs are outstanding hereunder the Company shall pay any dividend on the Shares (other than a dividend payable in Shares), the number of RSUs granted to the Participant shall, as of such dividend payment date, be increased by a number of RSUs equal to: (a) the product of (x) the number of RSUs held by the Participant as of the related dividend record date, multiplied by (y) the per Share amount of any cash dividend (or, in the case of any dividend payable in whole or in part other than in cash, the per Share value of such dividend, as determined in good faith by the Committee), divided by (b) the Fair Market Value of a Share on the payment date of such dividend. In the case of any dividend declared on Shares that is payable in the form of Shares, the number of RSUs granted to the Participant shall be increased by a number equal to the product of (I) the aggregate number of RSUs that have been held by the Participant through the related dividend record date, multiplied by (II) the number of Shares (including any fraction thereof) payable as a dividend on a Share.

4. Adjustments Upon Certain Events. In the event of any change in the outstanding Shares by reason of any Share dividend or split, reorganization, recapitalization, merger, consolidation, amalgamation, spin-off or combination transaction or exchange of Shares or other similar events (collectively, an “Adjustment Event”), the Committee may, in its sole discretion, adjust any Shares or RSUs subject to this Agreement to reflect such Adjustment Event.

5. Data Protection. The Participant consents to the processing (including international transfer) of personal data as set out in Exhibit A for the purposes specified therein.

6. No Rights of a Shareholder. The Participant shall not have any rights as a shareholder of the Company until the Shares in question have been registered in the Company’s register of shareholders.

7. Legend on Certificates. Any Shares issued or transferred to the Participant pursuant to Section 2 of this Agreement shall be subject to such stop transfer orders and other restrictions as the Committee may deem advisable under the Plan or the rules, regulations, and other requirements of the Securities and Exchange Commission, any stock exchange upon which such Shares are listed, and any applicable Federal or state laws or relevant securities laws of the jurisdiction of the domicile of the Participant or to ensure compliance with any additional transfer restrictions that may be in effect from time to time, and the Committee may cause a legend or legends to be put on any certificates representing such Shares to make appropriate reference to such restrictions.

8. Transferability. RSUs may not be assigned, alienated, pledged, attached, sold or otherwise transferred or encumbered by the Participant otherwise than by will or by the laws of descent and distribution, and any purported assignment, alienation, pledge, attachment, sale, transfer or encumbrance not permitted by this Section 8 shall be void and unenforceable against the Company or any Affiliate. Any Shares issued or transferred to the Participant shall be subject to compliance by the Participant with such policies as the Committee or the Company may deem advisable from time to time, including, without limitation, the policies relating to minimum equity holding requirements. Such policies shall be binding upon the permitted respective legatees, legal representatives, successors and assigns of the Participant.

9. Choice of Law and Dispute Resolution.

(a) THE INTERPRETATION, PERFORMANCE AND ENFORCEMENT OF THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW YORK WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW.

(b) Subject to paragraphs (c) and (g), any and all disputes which cannot be settled amicably, including any ancillary claims of any party, arising out of, relating to or in connection with the validity, negotiation, execution, interpretation, performance or non-performance and/or termination of this Agreement (including without limitation the validity, scope and enforceability of this arbitration provision) (each a "Dispute") shall be finally settled by arbitration conducted by a single arbitrator in New York (or at such other place of arbitration as the Compensation Committee of the Board of Directors of the Company, acting as Plan Administrator, or any successor plan administrator, may approve) in accordance with the then-existing Rules of Arbitration of the International Chamber of Commerce ("ICC"), except that the parties may select an arbitrator who is a national of the same country as one of the parties. If the parties to the dispute fail to agree on the selection of an arbitrator within thirty (30) days of the receipt of the request for arbitration, the ICC shall make the appointment. The arbitrator shall be a lawyer and shall conduct the proceedings in the English language.

(c) Before the Company has filed a request for arbitration or a response under the Rules of Arbitration of the ICC (as the case may be), the Company may by notice in writing to the Participant require that all Disputes or a specific Dispute be heard by any court of law in accordance with paragraph (f) and, for the purposes of this paragraph (c), each party expressly consents to the application of paragraphs (d) and (e) to any such suit, action or proceeding. If, at the time that the Company gives notice in accordance with this paragraph (c), arbitration has already been commenced in connection with a Dispute, that Dispute shall be withdrawn from arbitration.

(d) Either party may bring an action or proceeding in any court of law for the purpose of compelling a party to arbitrate, seeking temporary or preliminary relief in aid of an arbitration hereunder, and/or enforcing an arbitration award and/or in support of the arbitration as permitted by any applicable arbitration law and, for the purposes of this paragraph (d), each party expressly consents to the application of paragraphs (f) and (g) to any such suit, action or proceeding.

(e) Judgment on any award(s) rendered by the tribunal may be entered in any court having jurisdiction thereof.

(f) (i) Each party hereby irrevocably submits to the non-exclusive jurisdiction of the Courts located in New York, United States for the purpose of any suit, action or proceeding brought in accordance with the provisions of paragraphs (d) or (e). The parties acknowledge that the forum designated by this paragraph (f) has a reasonable relation to this Agreement, and to the parties' relationship with one another.

(ii) The parties hereby waive, to the fullest extent permitted by applicable law, any objection which they now or hereafter may have to personal jurisdiction or to the laying of venue of any suit, action or proceeding brought in any court referred to in paragraph (f) (i) pursuant to paragraphs (d) or (e) and such parties agree not to plead or claim the same.

(g) The parties agree that if a suit, action or proceeding is brought under paragraphs (d) or (e) proof shall not be required that monetary damages for breach of the provisions of this Agreement would be difficult to calculate and that remedies at law would be inadequate, and they irrevocably appoint the General Counsel of the Company, c/o Accenture, 161 N. Clark Street, Chicago, IL 60601 (or, if different, the then-current principal business address of the duly appointed General Counsel of the Company) as such party's agent for service of process in connection with any such action or proceeding and agrees that service of process upon such agent, who shall promptly advise such party of any such service of process, shall be deemed in every respect effective service of process upon the party in any such action or proceeding.

10. Severability. This Agreement shall be enforceable to the fullest extent allowed by law. In the event that a court or appointed arbitrator holds any provision of this Agreement to be invalid or unenforceable, then, if allowed by law, that provision shall be reduced, modified or otherwise conformed to the relevant law, judgment or determination to the degree necessary to render it valid and enforceable without affecting the rest of this Agreement. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be deemed severable from the remainder of this Agreement, and the remaining provisions contained in this Agreement shall be construed to preserve to the maximum permissible extent the intent and purposes of this Agreement. Any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

11. RSUs Subject to Plan. By entering into this Agreement, the Participant agrees and acknowledges that the Participant has received and read a copy of the Plan. All RSUs are subject to the Plan. In the event of a conflict between any term or provision contained herein and a term or provision of the Plan, the applicable terms and provisions of the Plan will govern and prevail.

12. Withholding. The Participant shall, to the extent required by applicable law or regulations, be required to pay to the Company or any Affiliate, and the Company or any Affiliate shall withhold from any issuance or transfer due in connection with the RSUs under this Agreement or under the Plan, applicable withholding taxes and social insurance contributions required to be withheld with respect to the RSUs, this Agreement or any issuance or transfer under this Agreement or under the Plan. The Participant may further direct the Company or any affiliate to withhold from any such issuance or transfer applicable withholding taxes and/or social insurance contributions where the withholding is not mandatory under applicable law or regulations.

13. Signature in Counterparts. This Agreement may be signed in counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument.

14. Entire Agreement. This Agreement, including the Plan, as provided therein, contains the entire agreement between the parties with respect to the subject matter therein and supersedes all prior oral and written agreements between the parties pertaining to such matters.

15. Rule 16b-3. The grant of the RSUs to the Participant hereunder, including any additional RSUs delivered pursuant to Section 3 hereof, is intended to be exempt from the provisions of Section 16(b) of the Securities Exchange Act of 1934, as amended from time to time (the "Exchange Act") pursuant to Rule 16b-3 promulgated under the Exchange Act, including without limitation, any transaction involving a sale to the Company or any Affiliate where the purpose of such sale is to satisfy tax or similar withholding obligations required upon the delivery of Shares.

16. Recoupment. The RSUs granted under this Agreement, and any Shares issued or any payments made in respect thereof, shall be subject to any recoupment policy that the Company may adopt from time to time, to the extent that any such policy is applicable to the Participant.

IN WITNESS WHEREOF, the parties hereto have executed this Restricted Share Unit Agreement.

ACCENTURE PLC

By: _____
Julie Spellman Sweet
General Counsel, Secretary and Chief
Compliance Officer

PARTICIPANT

By: _____

Name: _____

DATA PROTECTION PROVISION

- (a) By participating in the Plan or accepting any rights granted under it, the Participant consents to the collection and processing by the Company and its Affiliates of personal data relating to the Participant by the Company and its Affiliates so that they can fulfill their obligations and exercise their rights under the Plan, issue certificates (if any), statements and communications relating to the Plan and generally administer and manage the Plan, including keeping records of participation levels from time to time. Any such processing shall be in accordance with the purposes and provisions of this data protection provision. References in this provision to the Company and its Affiliates include the Participant's employer.

These data will include data:

- (i) already held in the Participant's records such as the Participant's name and address, ID number, payroll number, length of service and whether the Participant works full-time or part time;
- (ii) collected upon the Participant accepting the rights granted under the Plan (if applicable); and
- (iii) subsequently collected

by the Company or any of its Affiliates in relation to the Participant's continued participation in the Plan, for example, data about shares offered or received, purchased or sold under the Plan from time to time and other appropriate financial and other data about the Participant and his or her participation in the Plan (e.g., the date on which the shares were granted, termination of employment and the reasons of termination of employment or retirement of the Participant).

- (b) This consent is in addition to and does not affect any previous consent provided by the Participant to the Company or its Affiliates.
- (c) In particular, the Participant expressly consents to the transfer of personal data about the Participant as described in paragraph (a) above by the Company and its Affiliates. Data may be transferred not only within the country in which the Participant is based from time to time or within the EU or the European Economic Area, but also worldwide, to other employees and officers of the Company and its Affiliates and to the following third parties for the purposes described in paragraph (a) above:
- (i) Plan administrators, auditors, brokers, agents and contractors of, and third party service providers to, the Company or its Affiliates such as printers and mail houses engaged to print or distribute notices or communications about the Plan;
 - (ii) regulators, tax authorities, stock or security exchanges and other supervisory, regulatory, governmental or public bodies as required by law;
 - (iii) actual or proposed merger partners or proposed assignees of, or those taking or proposing to take security over, the business or assets of the Company or its Affiliates and their agents and contractors;
 - (iv) other third parties to whom the Company or its Affiliates may need to communicate/transfer the data in connection with the administration of the Plan, under a duty of confidentiality to the Company and its Affiliates; and
 - (v) the Participant's family members, physicians, heirs, legatees and others associated with the Participant in connection with the Plan.

Not all countries, where the personal data may be transferred to, have an equal level of data protection as in the EU or the European Economic Area. Countries to which data are transferred include the USA.

All national and international transfer of personal data is only done in order to fulfill the obligations and rights of the Company and/or its Affiliates under the Plan.

The Participant has the right to be informed whether the Company or its Affiliates hold personal data about the Participant and, to the extent they do so, to have access to those personal data at no charge and require them to be corrected if they are inaccurate or to be destroyed if the Participant wishes to withdraw his or her consent. The Participant is entitled to all the other rights provided for by applicable data protection law, including those detailed in any applicable documentation or guidelines provided to the Participant by the Company or its Affiliates in the past. More detailed information is available to the Participant by contacting the appropriate local data protection officer in the country in which the Participant is based from time to time. If the Participant has a complaint regarding the manner in which personal information relating to the Participant is dealt with, the Participant should contact the appropriate local data protection officer referred to above.

- (d) The processing (including transfer) of data described above is essential for the administration and operation of the Plan. Therefore, in cases where the Participant wishes to participate in the Plan, it is essential that his/her personal data are processed in the manner described above. At any time the Participant may withdraw his or her consent.

CHIEF EXECUTIVE OFFICER CERTIFICATION

I, Pierre Nanterme, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended February 29, 2012, as filed with the Securities and Exchange Commission on the date hereof;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 23, 2012

/s/ Pierre Nanterme
Pierre Nanterme
Chief Executive Officer of Accenture plc
(principal executive officer)

CHIEF FINANCIAL OFFICER CERTIFICATION

I, Pamela J. Craig, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Accenture plc for the period ended February 29, 2012, as filed with the Securities and Exchange Commission on the date hereof;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 23, 2012

/s/ Pamela J. Craig

Pamela J. Craig

Chief Financial Officer of Accenture plc
(principal financial officer)

**Certification of the Chief Executive Officer
Pursuant to 18 U.S.C. Section 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended February 29, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Pierre Nanterme, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 23, 2012

/s/ Pierre Nanterme

Pierre Nanterme
Chief Executive Officer of Accenture plc
(principal executive officer)

**Certification of the Chief Financial Officer
Pursuant to 18 U.S.C. Section 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002**

In connection with the Quarterly Report of Accenture plc (the "Company") on Form 10-Q for the period ended February 29, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Pamela J. Craig, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 23, 2012

/s/ Pamela J. Craig

Pamela J. Craig
Chief Financial Officer of Accenture plc
(principal financial officer)