Accenture plc
Form DEF 14A
December 15, 2014
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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of the

Securities Exchange Act of 1934

(Amendment No.   )

Filed by the Registrant þ

Filed by a Party other than the Registrant ¨

Check the appropriate box:

¨ Preliminary Proxy Statement

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

þ Definitive Proxy Statement

¨ Definitive Additional Materials

¨ Soliciting Material Pursuant to §240.14a-12

Accenture plc

(Name of Registrant as Specified In Its Charter)

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2014 PROXY STATEMENT AND

NOTICE OF ANNUAL MEETING

FEBRUARY 4, 2015 | NEW YORK, NEW YORK

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December 15, 2014

Dear Fellow Shareholder:

You are cordially invited to join Accenture plc s Board of Directors and senior leadership at the 2015 annual general meeting of shareholders, which will be held at 12:00 pm local time on Wednesday, February 4, 2015. The meeting will be held at Accenture s New York office, located at 1345 Avenue of the Americas, 6th Floor, New York, New York 10105, USA.

The attached notice of the 2015 annual general meeting of shareholders and proxy statement provide important information about the meeting and will serve as your guide to the business to be conducted at the meeting. Your vote is very important to us. We urge you to read the accompanying materials regarding the matters to be voted on at the meeting and to submit your voting instructions by proxy. The Board of Directors recommends that you vote FOR each of the proposals listed on the attached notice.

You may submit your proxy either over the telephone or the Internet. In addition, if you have requested or received a paper copy of the proxy materials, you can vote by marking, signing, dating and returning the proxy card or voter instruction form sent to you in the envelope accompanying the proxy materials.

Thank you for your continued support.

Sincerely,

Pierre Nanterme

Chairman & CEO

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Notice of Annual General Meeting of Shareholders

Date:	Wednesday, February 4, 2015
Time:	12:00 pm local time
Place:	Accenture New York Office, 1345 Avenue of the Americas, 6th Floor, New York, New York 10105, USA
Record Date:	December 9, 2014

ITEMS OF BUSINESS

1. By separate resolutions, to re-appoint the 11 director nominees described in the proxy statement

2. To approve, in a non-binding vote, the compensation of our named executive officers

3. To ratify, in a non-binding vote, the appointment of KPMG LLP (KPMG) as independent auditors of Accenture plc (the Company) and to authorize, in a binding vote, the Audit Committee of the Board of Directors (the Board) to determine the auditors remuneration

4. To grant the Board the authority to issue shares under Irish law

5. To grant the Board the authority to opt-out of statutory pre-emption rights under Irish law

6. To authorize holding the 2016 annual general meeting of shareholders of the Company at a location outside of Ireland

7. To authorize the Company to make open-market purchases of the Company s Class A ordinary shares under Irish law

8. To determine the price range at which the Company can re-issue shares that it acquires as treasury shares under Irish law

During the meeting, management will also present, and the auditors will report to shareholders on, our Irish financial statements for the fiscal year ended August 31, 2014.

The Board recommends that you vote FOR each of proposals 1 through 8. The full text of these proposals is set forth in the accompanying proxy statement.

HOW TO VOTE

Your vote is important. You are eligible to vote and receive notice of the meeting if you were a registered holder of Class A ordinary shares and/or Class X ordinary shares of the Company at the close of business on December 9, 2014, the record date. To make sure your shares are represented at the meeting, please cast your vote as soon as possible in one of the following ways:

By Telephone	By Internet	By Mail	By Scanning
You can vote by calling 1 (800) 690 6903 from the United States and Canada. You will need your 16-digit control number on your Notice of Internet Availability, proxy card or voting instruction form.	You can vote online at www.proxyvote.com. You will need your 16-digit control number on your Notice of Internet Availability, proxy card or voting instruction form.	You can vote by marking, signing and dating your proxy card or voting instruction form and returning it in the postage-paid envelope.	You can vote online by scanning the QR code above. You will need your 16-digit control number on your Notice of Internet Availability, proxy card or voting instruction form. Additional software may be required for scanning.

Please let us know if you will attend the meeting by following the instructions under What do I need to be admitted to the Annual Meeting? on pages 75 to 76.

Important Notice Regarding the Availability of Materials for the 2015 Annual General Meeting of Shareholders to be Held on February 4, 2015 (the Annual Meeting): The proxy statement, our Annual Report on Form 10-K for the fiscal year ended August 31, 2014, our Irish financial statements and the 2014 Letter to Our Shareholders are available free of charge at www.proxyvote.com.

By order of the Board of Directors,

Julie S. Sweet

General Counsel, Secretary & Chief Compliance Officer

December 15, 2014

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Proxy Statement Summary

This Proxy Statement Summary highlights information contained elsewhere in this proxy statement, which is first being sent or made available to shareholders on or about December 18, 2014. This summary does not contain all of the information you should consider and you should read the entire proxy statement carefully before voting.

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

MATTERS TO BE VOTED UPON

The following table summarizes the proposals to be voted upon at the Annual Meeting and the Board s voting recommendations with respect to each proposal.

Proposals	Required Approval	Board Recommendation	Page Reference
1. Re-Appointment of Directors	Majority of Votes Cast	FOR each nominee	13
2. Advisory Vote on Executive Compensation	Majority of Votes Cast	FOR	63
3. Appointment and Remuneration of Auditors	Majority of Votes Cast	FOR	66
4. Grant Board Authority to Issue Shares	Majority of Votes Cast	FOR	68
5. Grant Board Authority to Opt-Out of Statutory Pre-emption Rights	75% of Votes Cast	FOR	69
6. Authorization to Hold the 2016 Annual Meeting Outside of Ireland	Majority of Votes Cast	FOR	70
7. Authorization of Accenture to Make Open-Market Repurchases	Majority of Votes Cast	FOR	70
8. Determine Price Range for the Re-Issuance of Treasury Shares	75% of Votes Cast	FOR	71

During the meeting, management will also present, and the auditors will report to shareholders on, Accenture s Irish financial statements for the fiscal year ended August 31, 2014.

CORPORATE GOVERNANCE HIGHLIGHTS (page 1)

Accenture has a history of strong corporate governance. The Company believes good governance is critical to achieving long-term shareholder value. We are committed to governance policies and practices that serve the interests of the Company and its shareholders. The following table summarizes certain highlights of our corporate governance practices and policies:

ü Annual election of directors	ü Active shareholder engagement
ü Majority voting for all directors	ü Independent directors meet without

	management present
ü Shareholders holding 10% or more of our outstanding share capital have the right to convene a special meeting	ü Diverse and international Board in terms of gender, ethnicity, experience and skills
ü 10 of our 11 director nominees are independent	ü Policy on political contributions and lobbying
ü Independent lead director	ü Commitment to sustainability and corporate citizenship
ü Annual board evaluations and self-assessments	ü Policies prohibiting hedging and pledging of Company shares

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BUSINESS HIGHLIGHTS (page 32)

In fiscal 2014, we continued to implement a strategy focused on industry and technology differentiation, as well as geographic expansion. During the year, we made a number of changes in our operating model and organization structure, including:

- We created *Accenture Strategy*, a unique capability bringing together business strategy and technology strategy at scale.
- We launched *Accenture Digital* by combining our capabilities in Accenture Interactive, Accenture Analytics and Accenture Mobility to create the world s largest end-to-end digital capability with more than 28,000 professionals.
- We formed *Accenture Operations*, bringing together our business process capabilities with our infrastructure and cloud services to offer our clients an even more compelling value proposition running key operations as a service and at scale.
- In *Accenture Technology*, we further enhanced our Global Delivery Network, recruiting significant talent and investing to build intelligent tools to increase efficiency and productivity. We continue to harness innovation through our Technology Labs, and we continue to play a leading role in the technology ecosystem.
- We moved additional professionals with management consulting and technology consulting skills from other parts of the Company into our *5 operating groups*, to enhance our capacity to serve clients and to more quickly assemble integrated teams with specialized skills, making us even more relevant to our clients.
- We also aligned our organization around *3 geographic regions*: North America (the United States and Canada); Europe; and Growth Markets (Asia Pacific, Latin America, Africa, the Middle East, Russia and Turkey).

FINANCIAL HIGHLIGHTS (page 31)

Fiscal 2014 Company Performance

In fiscal 2014, the Company delivered on the initial business outlook provided in our September 26, 2013 earnings announcement.

- *New bookings* of $35.9 billion increased 8% in both local currency and U.S. dollars from fiscal 2013 and exceeded the Company s initial business outlook of $32 billion to $35 billion.

- *Net revenues* of $30 billion increased 5% in both local currency and U.S. dollars from fiscal 2013 and were at the upper end of the Company s initial business outlook of an increase of 2% to 6% in local currency.

- *Operating margin* of 14.3% was within the Company s initial business outlook of 14.3% to 14.5% and represented a 10 basis point expansion from adjusted fiscal 2013 operating margin of 14.2%. Fiscal 2013 reported operating margin was 15.2% and included $274 million in benefits from reductions in reorganization liabilities, which increased our operating margin by 100 basis points.

- *Earnings per share (EPS)* of $4.52 was at the upper end of the Company s initial business outlook of $4.42 to $4.54 and represented a $0.31, or 7%, increase from adjusted fiscal 2013 EPS of $4.21. Fiscal 2013 reported EPS of $4.93 included a positive impact of $0.72 from reductions in reorganization liabilities and final determinations of prior-year U.S. federal tax liabilities.

- *Free cash flow* of a rounded $3.2 billion (calculated as operating cash flow of $3.5 billion less property and equipment additions of $322 million) was at the low end of the Company s initial business outlook range of $3.2 billion to $3.5 billion.

Historical Financial Performance

Our historical performance also demonstrates our focus on delivering shareholder value.

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2014 CEO TOTAL COMPENSATION MIX (page 39)

The compensation program for named executive officers is designed to reward them for overall contribution to Company performance, including the Company s execution against its business plan and creation of shareholder value, and to provide executives with an incentive to continue to expand their contributions to Accenture. The following reflects the mix of pay for our chairman and chief executive officer, Pierre Nanterme, for fiscal 2014 performance:

PAY-FOR-PERFORMANCE (page 35)

The Compensation Committee believes that total realizable compensation for the Company s named executive officers should be closely aligned with the Company s performance and each individual s performance. The Company s performance with respect to total shareholder return over a 3-year period was at the 40th percentile among the companies in our peer group. The realizable total direct compensation for all of our named executive officers for the same 3-year period was in the 27th percentile and the realizable total direct compensation for our chairman and chief executive officer alone was in the 25th percentile. This indicates that pay and performance were aligned over a 3-year period, as in each case, relative company performance ranked higher than relative realizable pay, as compared to our peer group. See the graph below, which demonstrates the alignment of our named executive officers, other than Mr. Nanterme, and of our chairman and chief executive officer s pay with company performance relative to our peers. See page 35 for a definition of realizable total direct compensation.

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COMPENSATION PRACTICES (page 33)

Decisions about executive compensation are made by the Compensation Committee. The Compensation Committee believes that a well-designed, consistently applied compensation program is fundamental to the long-term creation of shareholder value. The following table summarizes some highlights of our compensation practices that drive our named executive officer compensation programs:

What We Do

ü Align our executive pay with performance	ü Include a clawback policy for our cash and equity incentive awards
ü Appropriately balance short- and long-term incentives	ü Prohibit hedging and pledging of company shares
ü Align executive compensation with shareholder returns through performance-based equity incentive awards	ü Include non-solicitation and non-competition provisions in award agreements, with a clawback of equity under specified circumstances
ü Use appropriate peer groups when establishing compensation	ü Mitigate potential dilutive effects of equity awards through share repurchase program
ü Implement meaningful equity ownership guidelines	ü Hold an annual say-on-pay advisory vote
ü Include caps on individual payouts in short- and long-term incentive plans	ü Retain an independent compensation consultant to advise the Compensation Committee

What We Don t Do

´ No contracts with multi-year guaranteed salary increases or non-performance bonus arrangements	´ No supplemental executive retirement plan
´ No golden parachutes or change in control payments	´ No excessive perquisites
´ No single trigger equity acceleration provisions	´ No change in control tax gross-ups

SAY-ON-PAY (page 35)

In 2014, shareholders continued to show strong support of our executive compensation programs, with approximately 97% of the votes cast for the approval of the say-on-pay proposal at the 2014 annual general meeting of shareholders.

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Corporate Governance

The Board is responsible for providing governance and oversight over the strategy, operations and management of Accenture. The primary mission of the Board is to represent and protect the interests of our shareholders. The Board oversees our senior management, to whom it has delegated the authority to manage the day-to-day operations of the Company. The Board has adopted Corporate Governance Guidelines, which, together with our Memorandum and Articles of Association, form the governance framework for the Board and its Committees. The Board regularly reviews its Corporate Governance Guidelines and other corporate governance documents and from time to time revises them when it believes it serves the interests of the Company and its shareholders to do so and in response to changing regulatory requirements. The following sections provide an overview of our corporate governance structure, including director independence and other criteria we use in selecting director nominees, our Board leadership structure and the responsibilities of the Board and each of its committees.

Key Corporate Governance Documents

The following materials are accessible through the Investor Relations section of our website at http://investor.accenture.com:

- Corporate Governance Guidelines
- Code of Business Ethics
- Committee Charters
- Memorandum and Articles of Association

Printed copies of all of these documents are also available free of charge upon written request to our Investor Relations group at Accenture, Investor Relations, 1345 Avenue of the Americas, New York, New York 10105, USA. Accenture s Code of Business Ethics is applicable to all of our directors, officers and employees. If the Board grants any waivers from our Code of Business Ethics to any of our directors or executive officers, or if we amend our Code of Business Ethics, we will, if required, disclose these matters through the Investor Relations section of our website on a timely basis.

CORPORATE GOVERNANCE PRACTICES

Accenture has a history of strong corporate governance. We are committed to governance policies and practices that serve the interests of the Company and its shareholders. Over the years, our Board has evolved our practices in the interests of Accenture s shareholders. Our governance practices and policies include the following:

Annual election of all directors	¡	All of our directors are elected annually.
Authority to call special meetings	¡	Shareholders holding 10% or more of our outstanding share capital have the right to convene a special meeting.
Majority vote standard for directors	¡	All of our directors are required to receive at least a majority of the votes cast to be re-appointed to the Board.
No shareholder rights plan (poison pill)	¡	The Company does not have a poison pill.
Independent Board	¡	Our Board is composed of all independent directors, except our chairman and chief executive officer.
Independent Board committees	¡	Each of our four committees is made up of independent directors. Each standing committee operates under a written charter that has been approved by the Board.

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CORPORATE GOVERNANCE

Independent lead director	¡ We have a lead director of the Board who has comprehensive duties that are set forth in the Company s Corporate Governance Guidelines.
Annual Board self-assessment process	¡ The Nominating & Governance Committee conducts a confidential survey of the Board and its committees each year. The lead director and chair of the Nominating & Governance Committee also conduct a self-assessment interview with each Board member that is designed to enhance his or her participation and role as a member of the Board, as well as to assess the competencies and skills each individual director is expected to bring to the Board.
Active shareholder engagement	¡ Accenture regularly engages with its shareholders to better understand their perspectives.
Robust Code of Business Ethics	¡ Our Code of Business Ethics, which applies to all employees as well as all members of the Board, reinforces our core values and helps drive our culture of compliance, ethical conduct and accountability.
Sustainability	¡ Environmentally sustainable growth has become central to all high-performance businesses. At Accenture, we have an unwavering commitment to environmental responsibility and our efforts span our entire operations, from how we run our business to the services we provide our clients to how we engage with our employees and suppliers.
Corporate citizenship report	¡ Transparency and accountability are priorities for Accenture. We publish a Corporate Citizenship Report every two years, with supplemental updates in interim years, to the United Nations Global Compact, which complements our annual reporting to organizations that monitor corporate citizenship activities, including CDP (formerly the Carbon Disclosure Project), Dow Jones Sustainability Index and FTSE4Good Index. We use Global Reporting Initiative (GRI) G3 Guidelines as a foundation for our reporting approach.
Clawback policy	¡ We maintain a clawback policy applicable to our chairman and chief executive officer, global management committee members (the Company s primary management and leadership team, which consists of approximately 20 of our most senior leaders other than our chairman and chief executive officer) and approximately 200 of our most senior leaders,

	which provides for the recoupment of incentive cash bonus and equity-based compensation in the event of a financial restatement under specified circumstances.
Equity ownership requirements	¡ Each named executive officer is required to hold Accenture equity with a value equal to at least six times his or her base compensation by the fifth anniversary of becoming a named executive officer. Each director is required to hold Accenture equity having a fair market value equal to three times the value of the annual director equity grants within three years of joining the Board.
Prohibition on hedging or pledging of company stock	¡ Our directors and all employees are prohibited from entering into hedging transactions and our directors, our chairman and chief executive officer, members of our global management committee and other key employees are prohibited from entering into pledging transactions.

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LEADERSHIP STRUCTURE

Pierre Nanterme, our chief executive officer, also serves as the chairman of our Board. Our Corporate Governance Guidelines provide that if the same person holds the chief executive officer and chairman roles or if the chairman is not independent, the Board will designate one of the independent directors to serve as the lead director. Our independent directors selected Marjorie Magner to serve as the designated lead director effective January 31, 2014. The Board has determined that the presence of our independent lead director who, as described below, has meaningful oversight responsibilities, together with a strong leader in the combined role of chairman and chief executive officer, serves the best interests of Accenture and its shareholders at this time. The Board believes that in light of Mr. Nanterme s knowledge of Accenture and our industry, which has been built up over 31 years of experience with the Company, he is well positioned to serve as both chairman and chief executive officer of the Company.

LEAD DIRECTOR; EXECUTIVE SESSIONS

The lead director helps ensure there is an appropriate balance between management and the independent directors and that the independent directors are fully informed and able to discuss and debate the issues that they deem important. The responsibilities of the lead director, which are described in the Company s Corporate Governance Guidelines, include, among others:

Board Matter	**Responsibility**
Agendas	¡ Providing input on issues for Board consideration, helping set the Board agenda and ensuring that adequate information is provided to the Board.
Board meetings	¡ Presiding at all meetings of the Board at which the chairman is not present.
Executive sessions	¡ Authority to call meetings of independent directors and presiding at all executive sessions of the independent directors.
Communicating with directors	¡ Acting as a liaison between the independent directors and the chairman and chief executive officer.
Communicating with shareholders	¡ If requested by major shareholders, being available for consultation and direct communication.

The Board believes that one of the key elements of effective, independent oversight is that the independent directors meet in executive session on a regular basis without the presence of management. Accordingly, our independent directors meet separately in executive session at each regularly scheduled in person Board meeting. These directors held four meetings during fiscal 2014, all of which were led by the lead director.

DIRECTOR INDEPENDENCE

The Board has adopted categorical standards designed to assist the Board in assessing director independence (the Independence Standards), which are included in our Corporate Governance Guidelines. The Corporate Governance Guidelines and the Independence Standards have been designed to comply with the standards required by the New York Stock Exchange (NYSE). Our Corporate Governance Guidelines state that the Board shall perform an annual review of the independence of all directors and nominees and that the Board shall affirmatively determine that, to be considered independent, a director must not have any direct or indirect material relationship with Accenture. In addition, committee members are subject to any additional independence requirements that may be required by applicable law, regulation or NYSE listing standards.

In making its independence determinations, the Nominating & Governance Committee evaluates the various commercial, charitable and employment transactions and relationships known to the committee that exist between us and our subsidiaries and the entities with which certain of our directors or members of their immediate families are, or have been, affiliated (including those identified through our annual directors questionnaires). Furthermore, the Nominating & Governance Committee discusses other relevant facts and circumstances regarding the nature of these transactions and relationships to determine whether other factors, regardless of the Independence Standards, might compromise a director s independence.

Based on its analysis, the Nominating & Governance Committee has determined that, other than Pierre Nanterme, all of our directors are independent under all applicable standards, including those applicable to committee service. The Board concurred in these independence determinations. In reaching its determinations, the Nominating & Governance Committee and the Board considered the following:

- Jaime Ardila, Dina Dublon, Charles H. Giancarlo, Nobuyuki Idei, William L. Kimsey, Marjorie Magner, Sir Mark Moody-Stuart, Gilles C. Pélisson and Wulf von Schimmelmann all served as a director of, and Paula A. Price and Messrs. Ardila, Giancarlo and Idei also were employed by, an organization that does business with Accenture. In no instances did the amount received by Accenture or such company in fiscal 2014 exceed the greater of $1 million or 1% of either Accenture s or such organization s consolidated gross revenues.

- Ms. Price is employed as a professor at a university, and Blythe J. McGarvie and Messrs. Ardila and Pélisson are directors of one or more non-profit organizations, to which Accenture made charitable contributions of less than $120,000 to such organization during fiscal 2014.

- Accenture made a $203,000 charitable contribution in fiscal 2014 to Zamyn at the request of an Accenture Leader in our Accenture Strategy practice who serves on the council of the organization. Zamyn is an independent organization that aims to foster cross-cultural understanding and to inform sustainable economic policies, responsible corporate practice and more representative global governance. The contribution was for sponsorship of a lecture series conducted by Zamyn in connection with opportunities and challenges for multinational corporations in Sub-Saharan Africa. Sir Mark Moody-Stuart is a director of, and his wife sits on the council of, Zamyn and had no involvement in soliciting the contribution.

STRATEGIC OVERSIGHT

The Board is responsible for providing governance and oversight regarding the strategy, operations and management of Accenture. Acting as a full Board and through the Board s four standing committees, the Board is involved in the Company s strategic planning process. Each year, typically in the summer, the Board holds a strategy retreat during which members of Accenture Leadership present the Company s overall corporate strategy and seek input from the Board. At subsequent meetings, the Board continues to review the Company s progress against its strategic plan. In addition, throughout the year, the Board will review specific strategic initiatives where the Board will provide additional oversight. The Board is continuously engaged in providing oversight and independent business judgment on the strategic issues that are most important to the Company.

RISK OVERSIGHT

The Board is responsible for overseeing the Company s enterprise risk management (ERM) program. As described more fully below, the Board fulfills this responsibility both directly and through its standing committees, each of which assists the Board in overseeing a part of the Company s overall risk management.

The Company s chief operating officer, who is a member of our global management committee and reports to our chief executive officer, coordinates the Company s ERM program. The responsibility for managing each of the highest-priority risks is assigned to one or more members of our global management committee. The Company s ERM program is designed to identify, assess and manage the Company s risk exposures. As part of its ERM program, the Company:

- identifies its material operational, strategic and financial risks;
- evaluates the expected impact of each such risk should it occur, the likelihood of its occurrence and the effectiveness of its existing risk mitigation strategy; and
- develops plans to monitor, manage and mitigate these risks.

The Board plays a direct role in the Company s ERM program. In that regard, the Board is briefed annually by the chief operating officer. In addition, the Board receives quarterly reports from the chairs of each of the Board s committees, which include updates when appropriate, with respect to the risks overseen by the respective committees.

The committees of the Board oversee specific areas of the Company s risk management, which are described below, and provide updates to the Board as appropriate with respect to the risks overseen by each committee.

- *Audit Committee:* The Audit Committee reviews our guidelines and policies with respect to risk assessment and management and our major financial risk exposures along with the monitoring and control of these exposures. The committee s review includes, at a minimum, an annual review of our ERM program with the chief operating officer and a quarterly review of the risks believed to be most important. The Audit Committee also discusses with the chairs of the Finance and Compensation Committees the risk assessment process for the risks overseen by those committees on at least an annual basis.
- *Compensation Committee:* The Compensation Committee reviews, and discusses with management, management s assessment of whether any risks arising from the Company s compensation policies and practices for its employees are reasonably likely to have a material adverse effect on the Company.
- *Finance Committee:* The Finance Committee reviews and discusses with management financial-related risks facing the Company, including foreign exchange, counterparty and liquidity-related risks, major acquisitions, and the Company s insurance and pension exposures.
- *Nominating & Governance Committee:* The Nominating & Governance Committee evaluates the overall effectiveness of the Board, including its focus on the most critical issues and risks.

BOARD MEETINGS

During fiscal 2014, the Board held five meetings, four of which were held in person. The Board expects that its members will rigorously prepare for, attend and participate in all Board and applicable committee meetings and each annual general meeting of shareholders. Directors are also expected to become familiar with Accenture s organization, management team and operations in connection with discharging their oversight responsibilities. Each of our directors attended (in person or by teleconference) at least 75% of the aggregate of Board meetings and meetings of any Board committee on which he or she served during fiscal 2014 (and, for Ms. Price and Mr. Tang, with respect to the period of time for which they each served as a director in fiscal 2014). All of our Board members who served on the Board at the time of our 2014 annual general meeting of shareholders attended that meeting, other than Robert I. Lipp, who retired effective at the 2014 annual general meeting.

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COMMITTEES OF THE BOARD

The Board maintains an Audit Committee, a Compensation Committee, a Finance Committee and a Nominating & Governance Committee. From time to time, the Board may also create ad hoc or special committees for certain purposes in addition to these four standing committees. Each committee consists entirely of independent, non-employee directors. The charter of each committee provides that non-management directors who are not members of such committee may nonetheless attend the meeting of that committee, but may not vote. Members of each committee, as of December 15, 2014, were:

	Committees			
Board Member	**Audit**	**Compensation**	**Finance**	**Nominating & Governance**
JAIME ARDILA			**M**	
DINA DUBLON		**M**	**M**	
CHARLES H. GIANCARLO			**C**	**M**
NOBUYUKI IDEI[1]				**M**
WILLIAM L. KIMSEY[2]	**C**	**M**		
MARJORIE MAGNER[3]		**C**		
BLYTHE J. MCGARVIE[2]	**M**			**M**
SIR MARK MOODY-STUART[1]		**M**		
GILLES C. PÉLISSON			**M**	**C**
PAULA A. PRICE[2]	**M**			
WULF VON SCHIMMELMANN				**M**
FRANK K. TANG			**M**	
NUMBER OF MEETINGS IN FISCAL 2014	**9**	**8**	**9**	**5**

M: *Member* **C:** *Chair*

(1) Not subject to re-appointment at the Annual Meeting.

(2) Audit Committee Financial Expert as defined under SEC rules.

(3) Lead director of the Board.

AUDIT COMMITTEE

The Audit Committee was established by the Board for the purpose of, among other things, overseeing Accenture s accounting and financial reporting processes and audits of our financial statements and internal controls.

MEMBERS (ALL INDEPENDENT):

William L. Kimsey (Chair)

Blythe J. McGarvie

Paula A. Price

The Audit Committee s primary responsibilities include the oversight of the following:

- the quality and integrity of the Company s accounting and reporting practices and controls, and the financial statements and reports of the Company;

- the Company s compliance with legal and regulatory requirements;
- the independent auditor s qualifications and independence; and
- the performance of the Company s internal audit function and independent auditors.

The Board has determined that each member of the Audit Committee meets the financial literacy and independence requirements of the Securities & Exchange Commission (the SEC) and the NYSE applicable to audit committee members and that each member also qualifies as an audit committee financial expert for purposes of SEC rules.

No member of the Audit Committee may serve on the audit committee of more than three public companies, including Accenture, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Audit Committee and discloses such determination in accordance with NYSE requirements. No member of the Audit Committee currently serves on the audit committees of more than three public companies, including Accenture.

FINANCE COMMITTEE

The Finance Committee acts on behalf of the Board with respect to the oversight of, among other things, the Company s capital and treasury activities.

MEMBERS (ALL INDEPENDENT):

Charles H. Giancarlo (Chair)

Jaime Ardila

Dina Dublon

Gilles C. Pélisson

Frank K. Tang

The Finance Committee s primary responsibilities include the oversight of the Company s:

- capital structure and corporate finance strategy and activities;
- share redemption and purchase activities;
- treasury function, investment management and financial risk management;
- defined benefit and contribution plan investment planning;
- insurance plans; and
- major acquisitions, joint ventures or similar transactions.

NOMINATING & GOVERNANCE COMMITTEE

The Nominating & Governance Committee is responsible for overseeing the Company s corporate governance practices and processes, among other things.

MEMBERS (ALL INDEPENDENT):

Gilles C. Pélisson (Chair)

Charles H. Giancarlo

Nobuyuki Idei (retiring at the Annual Meeting)

Blythe J. McGarvie

Wulf von Schimmelmann

The Nominating & Governance Committee s primary responsibilities include the oversight of the following:

- assessing and selecting/nominating (or recommending to the Board for its selection/nomination) strong and capable candidates to serve on the Board;

- making recommendations as to the size, composition, structure, operations, performance and effectiveness of the Board;
- overseeing the Company s chief executive officer succession planning process;
- conducting an annual review of the Company s chief executive officer and non-independent chairman;
- developing and recommending to the Board a set of corporate governance principles, including independence standards; and
- otherwise taking a leadership role in shaping the corporate governance of the Company.

Consistent with its duties and responsibilities, the Nominating & Governance Committee conducts a confidential survey of the Board, which is designed to evaluate the operation and performance of the Board and each of its committees. At least annually, each committee also undertakes an evaluation of its performance and the performance of its members, in accordance with each respective committee charter. The lead director and chair of the Nominating & Governance Committee also conduct a self-assessment interview with each Board member designed to enhance his or her participation and role as a member of the Board, as well as to assess the competencies and skills each individual director is expected to bring to the Board.

COMPENSATION COMMITTEE

The Compensation Committee acts on behalf of the Board to set the compensation of our chairman and chief executive officer and members of our global management committee and provides oversight of the Company s global compensation philosophy. The Committee is also responsible for overseeing the Company s equity compensation plans, among other things.

MEMBERS (ALL INDEPENDENT):

Marjorie Magner (Chair)

Dina Dublon

William L. Kimsey

Sir Mark Moody-Stuart (retiring at the Annual Meeting)

The Compensation Committee s primary responsibilities include the oversight of the following:

- setting the compensation of our chairman and chief executive officer and members of our global management committee;

- overseeing the Company s equity-based plans; and

- reviewing and making recommendations to the full Board regarding Board compensation.

The Board has determined that each member of the Compensation Committee meets the independence requirements of the SEC and NYSE applicable to compensation committee members.

OVERSIGHT OF COMPENSATION

A number of individuals and entities contribute to the process of reviewing and determining the compensation of our chairman and chief executive officer, members of our global management committee and directors:

- *Compensation Committee:* Our Compensation Committee makes the final determination regarding the annual compensation of our chairman and chief executive officer and members of our global management committee, taking into consideration an evaluation of each individual s performance, the recommendation of the chairman and chief executive officer regarding the compensation of the members of our global management committee and the advice of the Compensation Committee s independent compensation consultant as described below. In addition, our Compensation Committee reviews and makes recommendations to the Board with respect to the appropriateness of the compensation paid to our directors, and the full Board then reviews these recommendations and makes a final determination on the compensation of our directors.

- *Nominating & Governance Committee:* Together with the Compensation Committee, which is chaired by the lead director, the Nominating & Governance Committee reviews the performance of, and provides a performance rating for, our chairman and chief executive officer.

- *Chairman and Chief Executive Officer:* The chairman and chief executive officer provides the Compensation Committee with an evaluation of the performance of each member of our global management committee, which includes an assessment of each individual s performance against his or her annual objectives and a recommendation regarding his or her compensation.

- *Senior Leadership:* Our chief human resources officer solicits input from members of our global management committee and other senior leaders in the Company regarding the performance of our chairman and chief executive officer to aid the Compensation Committee and Nominating & Governance Committee in the review of his performance.

ROLE OF COMPENSATION CONSULTANTS

The Compensation Committee has engaged Pay Governance LLC (Pay Governance) to serve as the Compensation Committee s compensation consultant. Pay Governance and its affiliates do not provide any services to the Company or any of the Company s affiliates other than advising the Compensation Committee on director and executive compensation. As requested by the Compensation Committee, Pay Governance advises the Compensation Committee on general marketplace trends in executive compensation, makes proposals for executive compensation programs, recommends peer companies for inclusion in competitive market analyses of compensation and otherwise advises the Compensation Committee with regard to the compensation of our chairman and chief executive officer and the members of our global management committee. Pay Governance also provides input for the Compensation Committee to consider regarding the final compensation packages of our chairman and chief executive officer, as discussed under Executive Compensation Compensation Discussion and Analysis Process for Determining Executive Compensation.

Management separately receives benchmarking information with respect to executive officer compensation from its compensation consultant, Towers Watson Delaware Inc. (Towers Watson). This information is based on a benchmarking approach developed by Towers Watson and Pay Governance and is used by the chairman and chief executive officer in making his recommendations to the Compensation Committee with respect to the compensation of the members of our global management committee. While Towers Watson also acts as management s compensation consultant in various capacities with respect to our global workforce of over 305,000 employees and assists management in formulating its compensation recommendations for our chairman and chief executive officer and the members of our global management committee, the Compensation Committee has separately engaged Pay Governance as its independent compensation consultant to avoid any conflicts of interest.

CERTAIN RELATIONSHIPS AND RELATED PERSON TRANSACTIONS

Review and Approval of Related Person Transactions

The Board has adopted a written Related Person Transactions Policy to assist it in reviewing, approving and ratifying related person transactions and to assist us in the preparation of related disclosures required by the SEC. This Related Person Transactions Policy supplements our other policies that may apply to transactions with related persons, such as the Board s Corporate Governance Guidelines and our Code of Business Ethics.

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The Related Person Transactions Policy provides that all related person transactions covered by the policy must be reviewed and approved or ratified by the Board or by the Nominating & Governance Committee. Our directors and executive officers are required to provide prompt notice of any plan or proposal to engage in a potential related person transaction to the General Counsel, Secretary & Chief Compliance Officer, who in turn must, after a preliminary review, together, if deemed appropriate, with our outside counsel, present it to the Nominating & Governance Committee, or the Board, as applicable, for its review.

In reviewing related person transactions, the Nominating & Governance Committee or the Board will consider all relevant facts and circumstances, including, among others:

- the identity of the related person, the nature of the related person s interest in the transaction and the material terms of the transaction;
- the importance of the transaction both to the Company and to the related person;
- whether the transaction would likely impair the judgment of a director or an executive officer to act in the best interest of the Company and, in the case of an outside director, whether it would impair his or her independence; and
- whether the value and the terms of the transaction are fair to the Company and on a substantially similar basis as would apply if the transaction did not involve a related person.

The Nominating & Governance Committee will not approve or ratify any related person transaction unless, after considering all relevant information, it has determined that the transaction is in, or is not inconsistent with, the best interests of the Company and our shareholders and complies with applicable law.

Generally, the Related Person Transactions Policy applies to any transaction that would be required by the SEC to be disclosed in which:

- the Company was or is to be a participant;
- the amount involved exceeds $120,000; and
- any related person (i.e., a director, director nominee, executive officer, greater than 5% beneficial owner and any immediate family member of such person) had or will have a direct or indirect material interest.

Certain Related Person Transactions

From time to time, institutional investors, such as large investment management firms, mutual fund management organizations and other financial organizations, become beneficial owners of 5% or more of our Class A ordinary shares and, as a result, are considered related persons under the Related Person Transactions Policy. We may conduct business with these organizations in the ordinary course. During fiscal 2014, the following transactions occurred with investors who reported beneficial ownership of 5% or more of the Company s voting securities. Each of the following transactions was entered into on an arm s length basis in the ordinary course:

- We provided consulting and outsourcing services to MFS Investment Management (also known as Massachusetts Financial Services Company), which, together with its affiliates, beneficially owned approximately 8.2% of our outstanding Class A ordinary shares based on information disclosed in a Schedule 13G/A filed with the SEC on February 12, 2014. During fiscal 2014, Accenture recorded revenues of approximately $7.6 million for these services.

- We provided consulting and outsourcing services to the Capital Group Companies, Inc. (Capital), which, together with its affiliates, beneficially owned approximately 6.0% of our outstanding Class A ordinary shares based on a Notification of Holdings under Irish law provided to Accenture on August 14, 2014. During fiscal 2014, Accenture recorded revenues of approximately $43.7 million for these services. In addition, Capital and its affiliates received investment management fees totaling approximately $1.5 million in fiscal 2014 with respect to mutual funds offered under the Company s global retirement programs.

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- We provided consulting and outsourcing services to BlackRock, Inc. (BlackRock), which, together with its affiliates, beneficially owned approximately 5.0% of our outstanding Class A ordinary shares based on information disclosed in a standard Form TR-1 filed with the UK Financial Services Authority and provided to Accenture on November 26, 2014. During fiscal 2014, Accenture recorded revenues of approximately $740,000 for these services.

In addition, we seek to hire the most qualified candidates and consequently do not preclude the employment of family members of current directors and executive officers. Mr. von Schimmelmann s son, Berthold von Schimmelmann, is a senior manager in our technology business and is based in Australia. He earned approximately $167,861 in base and bonus compensation during fiscal 2014, which was commensurate with his peers compensation and established in accordance with the Company s compensation practices applicable to employees with equivalent qualifications, experience and responsibilities. He did not serve as an executive officer of the Company during this period and did not have a key company-level strategic role within the Company in that he did not drive the strategy or direction of the Company, nor was he personally accountable for the Company s financial results.

POLITICAL CONTRIBUTIONS AND LOBBYING

Pursuant to the Company s political contributions and lobbying policy, the Company has a longstanding global policy against making contributions to political parties, political committees or candidates using company resources, even where permitted by law. In the United States, Accenture maintains a political action committee (the PAC) that is registered with the Federal Election Commission and makes federal political contributions on a bipartisan basis to political parties, political committees and candidates. The contributions made by the PAC are not funded by corporate funds, and are fully funded by voluntary contributions made by Accenture Leaders in the United States. The Company does not penalize in any way Accenture Leaders who do not contribute to the PAC.

In addition, when we determine it is in the best interest of the Company, we work with governments to provide information and perspective that support our point of view, through our lobbyists and grassroots lobbying communications. We disclose our U.S. federal, state and local lobbying activity and expenditures as required by law. The Audit Committee and senior management have oversight over political, lobbying and other grassroots advocacy activities. The Company s political contributions and lobbying policy is available through the Corporate Governance/Code of Business Ethics section of our website accessible through http://investor.accenture.com.

CORPORATE CITIZENSHIP AND SUSTAINABILITY

At Accenture, being a good corporate citizen means playing a vital role in convening people and organizations to make a measurable difference in the communities in which we live and work. Our people fuel our corporate citizenship and sustainability initiatives by collaborating with our clients, suppliers, strategic partners and one another ultimately encouraging competitiveness and creating long-term value to help lay the groundwork for shared growth and success.

Key highlights include:

- *Skills to Succeed:* Accenture s corporate citizenship initiative helps address the need for skills that open doors to employment by drawing on two of our unique capabilities training talent and convening powerful partnerships. Together with our strategic partners, we have equipped more than half a million people with the skills to get a job or build a business more than doubling the impact we set out to achieve when we announced our Skills to Succeed goal in 2010. By 2015, we will equip more than 700,000 people with workplace and entrepreneurial skills.

- *Environment:* Our environmental strategy spans our entire operations from how we run our business to the services we provide our clients to how we engage with our employees and suppliers and it contributed to a reduction of per employee carbon emissions by more than 36% in fiscal 2013 against our fiscal 2007 baseline. In 2014, Accenture was included on CDP s Climate Performance Leadership Index, recognizing our actions to mitigate climate change.

- *Our People:* Accenture people enthusiastically give back to our communities worldwide, and we help maximize their impact by providing channels through which to offer time, services, financial assistance or a combination of these. Over the last 10 years, we have completed more than 640 Accenture Development Partnerships projects making Accenture s people, core skills and assets accessible to more than 140 international development sector clients.

- *Supply Chain:* Our global supply chain promotes sustainable business practices and helps break down barriers so that small, medium and diverse companies can better participate in the marketplace. In the United States, our total procurement spend with diverse suppliers totaled 27% in fiscal 2013.

Our Corporate Citizenship Report explores our goals, progress and challenges across each of the five pillars of our reporting strategy: Corporate Governance, Skills to Succeed, Environment, Our People and Supply Chain. It is accessible through the Investor Relations page of our website at http://investor.accenture.com.

COMMUNICATING WITH THE BOARD

The Board welcomes questions and comments. Any interested parties, including shareholders, who would like to communicate directly with the Board, our independent directors as a group or our lead director, may submit their communication to our General Counsel, Secretary & Chief Compliance Officer, c/o Accenture, 161 N. Clark Street, Chicago, Illinois 60601, USA. Communications and concerns will be forwarded to the Board, our independent directors as a group or our lead director, as determined by our General Counsel, Secretary & Chief Compliance Officer. We also have established mechanisms for receiving, retaining and addressing concerns or complaints. You may report any such concerns at https://businessethicsline.com/accenture or by calling the Accenture Business Ethics Line at +1 312-737-8262. Our Code of Business Ethics and underlying policies prohibit any retaliation or other adverse action against anyone for raising a concern. Employees may raise concerns in a confidential and/or anonymous manner in accordance with the instructions for the Accenture Business Ethics Line.

Re-Appointment of Directors

PROPOSAL NO. 1 RE-APPOINTMENT OF DIRECTORS

Shareholders are being asked to vote to re-appoint each of the directors listed below to the Board for a 1-year term. The entire Board will now be elected annually as a result of the completion of the phased-in declassification of the Board that was previously approved by shareholders on February 9, 2012.

All of the director nominees are current Board members. The Nominating & Governance Committee reviewed the performance and qualifications of the directors listed below and recommended to the Board, and the Board approved, that each be recommended to shareholders for re-appointment to serve for an additional 1-year term. Consistent with the Company s Corporate Governance Guidelines requiring retirement at age 75, Nobuyuki Idei s term will end at the Annual Meeting and he will not be subject to re-appointment. In addition, Sir Mark Moody-Stuart, 74, will not stand for re-appointment and his term will also end at the Annual Meeting.

All of the nominees have indicated that they will be willing and able to serve as directors. If any nominee becomes unwilling or unable to serve as a director, the Board may propose another person in place of that nominee, and the individuals designated as your proxies will vote to appoint that proposed person. Alternatively, the Board may decide to reduce the number of directors constituting the full Board.

As required under Irish law, the resolution in respect of this proposal no. 1 is an ordinary resolution that requires the affirmative vote of a simple majority of the votes cast with respect to each director nominee.

THE TEXT OF THE RESOLUTION IN RESPECT OF PROPOSAL NO. 1 IS AS FOLLOWS:

By separate resolutions, to re-appoint the following eleven directors: Jaime Ardila; Dina Dublon; Charles H. Giancarlo; William L. Kimsey; Marjorie Magner; Blythe J. McGarvie; Pierre Nanterme; Gilles C. Pélisson; Paula A. Price; Wulf von Schimmelmann; and Frank K. Tang.

ü The Board recommends that you vote FOR the re-appointment of each of the Board s director nominees listed above.

DIRECTOR CHARACTERISTICS

The Nominating & Governance Committee is responsible for identifying individuals who are qualified candidates for Board membership. Consistent with the Company s Corporate Governance Guidelines, the Nominating & Governance Committee seeks to ensure that the Board is composed of individuals whose particular backgrounds, skills and expertise, when taken together, will provide the Board with the range of skills and expertise to guide and oversee

Accenture s strategy, operations and management. The Nominating & Governance Committee seeks candidates who, at a minimum, have the following characteristics:

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

In addition, the committee assesses the contribution that a particular candidate s skills and expertise will, in light of the skills and expertise of the incumbent directors, make with respect to guiding and overseeing Accenture s strategy, operations and management.

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BOARD DIVERSITY

Consistent with the Company s Corporate Governance Guidelines, the Nominating & Governance Committee also seeks geographic, age, gender and ethnic diversity among the members of the Board. While the Board has not adopted a formal policy with regard to the consideration of diversity in identifying director nominees, the Nominating & Governance Committee and the Board believe that considering diversity is consistent with the goal of creating a Board that best serves the needs of the Company and the interests of its shareholders, and it is one of the many factors that they consider when identifying individuals for Board membership. Our director nominees reflect those efforts and the importance of diversity to the Board. Of our 11 director nominees:

- 4 are women
- 3 are from Europe
- 1 is from South America
- 1 is from Asia
- 6 are from the United States
- 1 is African-American

QUALIFICATIONS AND EXPERIENCE OF DIRECTOR NOMINEES

In considering each director nominee for the Annual Meeting, the Board and the Nominating & Governance Committee evaluated such person s background, qualifications, attributes and skills to serve as a director. The Board and the Nominating & Governance Committee considered the nomination criteria discussed above, as well as the years of experience many directors have had working together on the Board and the deep knowledge of the Company they have developed as a result of such service. The Board and the Nominating & Governance Committee also evaluated each of the director s contributions to the Board and role in the operation of the Board as a whole.

Each director nominee has served in senior roles with significant responsibility and has gained expertise in areas relevant to the Company and its business. The Nominating & Governance Committee considered both the background and experience of each director nominee as well as the specific experience, qualifications, attributes or skills set forth in the biographies on pages 16 to 21 of this proxy statement.

PROCESS FOR SELECTING NEW DIRECTORS

To identify, recruit and evaluate qualified candidates for the Board, the Board has used the services of professional search firms. In some cases, nominees have been individuals known to Board members or others through business or other relationships. In the case of Paula A. Price, Dina Dublon, one of our independent directors, identified her as a potential director nominee. In the case of Frank K. Tang, our General Counsel, Secretary & Chief Compliance Officer identified him as a potential director nominee. Prior to their nominations, Ms. Price and Mr. Tang each met separately with the chair of the Nominating & Governance Committee, who initially considered their candidacies. In addition, the professional search firm retained by the Nominating & Governance Committee verified information about each prospective candidate and conducted reference checks. A background check was also completed before the final recommendations were made to the Board. Upon the initial recommendation of the Nominating & Governance Committee, Ms. Price and Mr. Tang met separately with each member of the Board. After review and discussion with each of these directors, the Nominating & Governance Committee recommended Ms. Price s and Mr. Tang s appointments as directors to the full Board for final consideration and approval.

DIRECTOR ORIENTATION AND CONTINUING EDUCATION

Accenture s orientation program for new directors includes a discussion of a broad range of topics, including the background of the Company, the Board and its governance model, Accenture s strategy and business operations, its financial statements and capital structure, the management team, key industry and competitive factors, the legal and ethical responsibilities of the Board and other matters crucial to the ability of a new director to fulfill his or her responsibilities. Our directors are expected to keep current on issues affecting Accenture and its industry and on developments with respect to their general responsibilities as directors. Accenture will either provide or pay for ongoing director education.

PROCESS FOR SHAREHOLDERS TO RECOMMEND DIRECTOR NOMINEES

Our Corporate Governance Guidelines address the processes by which shareholders may recommend director nominees, and the policy of the Nominating & Governance Committee is to welcome and consider any such recommendations. If you would like to recommend a future nominee for Board membership, you can submit a written recommendation in accordance with our Articles of Association and applicable law, including the name and other pertinent information for the nominee, to: Mr. Gilles C. Pélisson, chair of the Nominating & Governance Committee, c/o Accenture, 161 N. Clark Street, Chicago, Illinois 60601, USA, Attention: General Counsel, Secretary & Chief Compliance Officer. As provided for in our Corporate Governance Guidelines, the Nominating & Governance Committee uses the same criteria for evaluating candidates regardless of the source of referral. Please note that Article 84(a)(ii) of our Articles of Association prescribes certain timing and nomination requirements with respect to any such recommendation.

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DIRECTOR BIOGRAPHIES

Set forth below are the biographies of our director nominees.

Jaime Ardila

Director since 2013

Independent

59 years old

Finance Committee *(Member)*

Jaime Ardila has been the executive vice president of automobile manufacturer General Motors Company (GM) and president of GM s South America region since June 2010 and is a member of GM s executive committee. He previously served as president and managing director of GM s operations in Brazil, Argentina, Uruguay and Paraguay from November 2007 to June 2010. Prior to serving in that role, he served as vice president and chief financial officer of GM s Latin America, Africa and Middle East region from March 2003 to October 2007, as president and managing director of GM Argentina from March 2001 to February 2003, and as president of GM Colombia from March 1999 to March 2001. Mr. Ardila joined GM in 1984 and held a variety of financial and senior positions with the company, primarily in Latin America, as well as in Europe and the United States. From 1996 to 1998, Mr. Ardila served as the managing director, Colombian Operations, of N M Rothschild & Sons Ltd and then rejoined GM in 1998 as president of GM Ecuador.

Specific Expertise: Mr. Ardila brings to the Board significant managerial, operational and global experience as a result of the various senior positions he has held with GM, including as executive vice president of GM and president of GM South America. The Board also benefits from his broad experience in manufacturing and knowledge of the Latin American market.

Dina Dublon

Director since 2001

Independent

61 years old

Compensation Committee ***(Member)***

Finance Committee ***(Member)***

Dina Dublon was a member of the faculty of the Harvard Business School for the 2011/2012 academic year. From December 1998 until September 2004, she was chief financial officer of JPMorgan Chase & Co. and its predecessor companies. She retired from JPMorgan Chase & Co. in December 2004. Prior to being named chief financial officer, she held numerous positions at JPMorgan Chase & Co. and its predecessor companies, including corporate treasurer, managing director of the Financial Institutions Division and head of asset liability management.

Ms. Dublon is a director of PepsiCo, Inc. and a member of the supervisory board of Deutsche Bank AG. Ms. Dublon previously served as a director of Microsoft Corporation from 2005 until December 2014.

Specific Expertise: Ms. Dublon brings to the Board significant experience and expertise in financial, strategic and banking activities gained during her tenure at, and as chief financial officer of, JPMorgan Chase & Co. and its predecessor companies. Ms. Dublon also brings an important perspective gained from her service as a director of other public company boards and as a former member of the faculty of the Harvard Business School, as well as from her significant experience while working with non-profit organizations focusing on women s issues and initiatives.

Charles H. Giancarlo

Director since 2008

Independent

57 years old

Finance Committee ***(Chair)***

Nominating & Governance Committee ***(Member)***

Charles H. Giancarlo served as a managing director of the private investment firm Silver Lake from 2007 to 2013 and now serves as a senior advisor to the firm. Previously, Mr. Giancarlo held a variety of roles at Cisco Systems, Inc. (Cisco), where he worked for almost 15 years. His last position at Cisco was as executive vice president and chief development officer, a position he held starting in July 2005. In this position, he was responsible for all Cisco business units and divisions and more than 30,000 employees. Mr. Giancarlo was also president of Cisco-Linksys, LLC starting in June 2004.

Mr. Giancarlo is chairman of the board of Avaya Inc. and a director of Arista Networks, Inc., Imperva, Inc. and ServiceNow, Inc. Mr. Giancarlo previously served as a director of Netflix, Inc. from 2007 until 2012.

Specific Expertise: Mr. Giancarlo brings to the Board significant managerial, operational and financial experience as a result of the numerous senior positions he has held at multi-national corporations as well as his service as a director of other public company boards. Mr. Giancarlo brings to the Board an important perspective on technology, technology-enabled and related growth industries, as well as acquisitions and the private equity industry.

William L. Kimsey

Director since 2003

Independent

72 years old

Audit Committee *(Chair)*

Compensation Committee *(Member)*

William L. Kimsey was global chief executive officer of Ernst & Young Global Limited from October 1998 until his retirement in September 2002. He previously held various other positions with Ernst & Young during his 32 years with the firm, including deputy chairman and chief operating officer.

Mr. Kimsey is a director of Royal Caribbean Cruises Ltd. He previously served as a director of Western Digital Corporation from 2003 until November 2014.

Specific Expertise: Mr. Kimsey brings to the Board significant knowledge and expertise in finance and accounting matters as a result of his many years of practicing as a certified public accountant and his tenure as global chief executive officer of Ernst & Young Global Limited. Mr. Kimsey also brings an important perspective from his service as a director of other public company boards.

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Marjorie Magner

Director since 2006

Independent

Lead Director

65 years old

Compensation Committee *(Chair)*

Marjorie Magner has been our lead director since January 2014. Ms. Magner is currently a partner with Brysam Global Partners, LLC, a private equity firm she co-founded in 2007 that invests in financial services. She was the chairman and chief executive officer, Global Consumer Group, of Citigroup Inc. from 2003 to October 2005. Ms. Magner previously held various other positions within Citigroup Inc., including chief operating officer, Global Consumer Group, from April 2002 to August 2003, and chief administrative officer and senior executive vice president from January 2000 to April 2002.

Ms. Magner is the nonexecutive chairman of the board of Gannett Co., Inc. and a director of Ally Financial Inc.

Specific Expertise: Ms. Magner brings to the Board significant business experience and operations expertise gained from the various senior management roles that she has held with Citigroup Inc. and as a partner with a private equity firm that she co-founded as well as through her service as a director of other public company boards. Ms. Magner also has leadership experience and perspective from her work in various philanthropic endeavors as an advocate on issues affecting consumers, women and youth globally.

Director since 2001 Blythe J. McGarvie

Independent

58 years old

Audit Committee *(Member)*

Nominating & Governance Committee *(Member)*

Blythe J. McGarvie was a member of the faculty of the Harvard Business School from 2012 to 2014. From January 2003 to July 2012, she served as chief executive officer of Leadership for International Finance, LLC, a firm that focused on improving clients financial positions and providing leadership seminars for corporate and academic groups. From July 1999 to December 2002, she was executive vice president and chief financial officer of BIC Group.

Ms. McGarvie is currently a director of Viacom Inc., LKQ Corporation and Sonoco Products Company and previously served as a director of The Pepsi Bottling Group, Inc., from 2002 to 2010, and The Travelers Companies, Inc., from 2003 to 2011.

Specific Expertise: Ms. McGarvie brings to the Board significant experience and expertise in management, finance and accounting gained from her experience as chief financial officer of BIC Group, her experience in senior financial positions at other major companies, her tenure as chief executive officer of a firm she founded that focused on finance and leadership, her service as a director of other public company boards and her experience as a former member of the faculty of the Harvard Business School. Ms. McGarvie also has significant international experience and is the author of two books on leadership.

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Pierre Nanterme

Director since 2010

Chairman & CEO

55 years old

Pierre Nanterme became chairman of the Board of Directors in February 2013. He has served as our chief executive officer since January 2011 and as a Board member since October 2010. Mr. Nanterme joined Accenture s global management committee in 2006, and was group chief executive of our Financial Services operating group from September 2007 to December 2010. Prior to assuming this role, Mr. Nanterme was our chief leadership officer from May 2006 through August 2007, with primary responsibility for Accenture s leadership development program as well as our global corporate citizenship initiatives. Earlier in his career with the Company, he held various leadership roles, primarily in Financial Services, and also was our country managing director for France from November 2005 through August 2007.

Specific Expertise: Mr. Nanterme brings to the Board a deep knowledge of Accenture s business, growth strategy and human capital strategy as well as extensive experience serving our clients from his 31 years with the Company, including his executive roles as chairman, chief executive officer, group chief executive Financial Services, and chief leadership officer. Given his role representing Accenture at leading external forums such as the B20 Summit and the World Economic Forum, Mr. Nanterme also brings to the Board a broad understanding of the global economy as well as the technology marketplace and competitive landscape.

Gilles C. Pélisson

Director since 2012

Independent **57 years old**

Nominating & Governance Committee ***(Chair)***

Finance Committee ***(Member)***

Gilles C. Pélisson served as chief executive officer of global hotel group Accor from 2006 until December 2010 and also as its chairman from 2009 until January 2011. Mr. Pélisson served as chief executive officer of mobile operator Bouygues Telecom from 2001 to 2005 and also as its chairman from 2004 to 2005. From 2000 to 2001, he was with the SUEZ group, and in 2000 he became chairman of Noos, a cable network operator. Mr. Pélisson served as the chief executive officer of Disneyland Paris Resort from 1995 to 2000 and also as its chairman starting in 1997.

Specific Expertise: Mr. Pélisson brings to the Board significant managerial, operational and global experience from his tenure as chairman and chief executive officer of Accor, as chairman and chief executive officer of Bouygues Telecom, as chairman and chief executive officer of Disneyland Paris and from other senior executive positions he has held at several other companies as well as his service as a director of other public company boards. The Board also benefits from his broad experience in the European and Asian markets, as well as his experience in governance.

Paula A. Price

Director since 2014

Independent

53 years old

Audit Committee *(Member*)

Paula A. Price joined the faculty of the Harvard Business School in July 2014. Until January 2014, she was executive vice president and chief financial officer of Ahold USA, a U.S. grocery retailer, which she joined in 2009. Prior to joining Ahold, Ms. Price was senior vice president, controller and chief accounting officer at CVS Caremark, where she worked from 2006 to 2008. From 2002 until 2005, Ms. Price held various positions at JPMorgan Chase & Co. Earlier in her career, she also held senior management positions at Prudential Insurance Co. of America, Diageo and Kraft Foods. A certified public accountant, she began her career at Arthur Andersen & Co.

Ms. Price is a director of Dollar General Corporation and Western Digital Corporation. She previously served as a director of Charming Shoppes, Inc., from 2011 until 2012.

Specific Expertise: Ms. Price brings to the Board broad experience across finance, general management and strategy gained from her service in senior executive and management positions at major corporations across several industries, including, in particular, the retail, financial services and consumer packaged goods industries. She brings to the Board an important perspective as a member of the faculty of the Harvard Business School and from her service as a director of other public company boards. The Board also benefits from her extensive background in finance and accounting matters.

Wulf von Schimmelmann

Director since 2001

Independent

67 years old

Nominating & Governance Committee *(Member)*

Wulf von Schimmelmann was the chief executive officer of Deutsche Postbank AG, then Germany s largest independent retail bank, from 1999 until his retirement in June 2007.

Mr. von Schimmelmann is the chairman of the supervisory board of Deutsche Post DHL and a member of the board of directors of Thomson Reuters Corporation. Mr. von Schimmelmann previously served as a director of the Western Union Company from 2009 until 2014.

Specific Expertise: Mr. von Schimmelmann brings to the Board leadership experience as a result of his position as chief executive officer of Deutsche Postbank AG as well as through his service as a director of other public company boards. The Board also benefits from his expertise in management as well as his experience in the European market and significant experience in international business.

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Frank K. Tang

Director since 2014

Independent

46 years old

Finance Committee ***(Member)***

Frank K. Tang is chief executive officer and managing partner of FountainVest Partners, a leading private equity fund dedicated to investments in China. Before co-founding FountainVest in 2007, Mr. Tang was senior managing director and head of China investments at Temasek Holdings. Prior to joining Temasek in 2005, Mr. Tang was a managing director at Goldman Sachs, where he worked for nearly 11 years, including as the head of the telecommunications, media and technology investment banking group in Asia, excluding Japan.

Mr. Tang is also a director of Weibo Corporation.

Specific Expertise: Mr. Tang brings to the Board significant business and leadership experience both in investment banking, from his tenure at Goldman Sachs, and in private equity, as a co-founder of FountainVest Partners and as a senior managing director and head of China Investments at Temasek Holdings. The Board also benefits from his deep knowledge and expertise in the Asian markets, particularly with respect to China.

Consistent with the Company s Corporate Governance Guidelines requiring retirement at age 75, Nobuyuki Idei s term will end at the Annual Meeting and he will not be subject to re-appointment. In addition, Sir Mark Moody-Stuart, 74, will not stand for re-appointment and his term will also end at the Annual Meeting.

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Director Compensation

The Compensation Committee reviews and makes recommendations to the full Board with respect to the compensation of our directors at least every two years. The full Board reviews these recommendations and makes a final determination on the compensation of our directors. The Compensation Committee reviewed director compensation most recently in fiscal 2014, when it reviewed the compensation practices of the boards of directors of those peer group companies described under Executive Compensation Compensation Discussion and Analysis Fiscal 2014 Compensation Decisions and the general market, as well as a study by Pay Governance prepared at the request of the Compensation Committee that provided input regarding the compensation of our directors.

ELEMENTS OF DIRECTOR COMPENSATION

After review of the Compensation Committee s recommendation, the Board approved the following director compensation for fiscal 2014:

Compensation Element	Director Compensation Program
Annual Retainer[(1)]	$90,000, except for the lead director
Annual RSU Grant[(2)]	$185,000 in the form of RSUs (fair market value at time of grant)
Committee Chair Retainer[(1)]	$25,000 for the Audit Committee $15,000 for the Compensation Committee $15,000 for the Finance Committee $15,000 for the Nominating & Governance Committee
Committee Member Retainer[(1)]	$7,500 for the Audit Committee $5,000 for the Compensation Committee $5,000 for the Finance Committee $5,000 for the Nominating & Governance Committee
Lead Director Retainer[(1)]	$132,500
Equity Ownership Guidelines[(3)]	Directors must maintain ownership of Accenture equity having a fair market value equal to 3 times the value of the annual director equity grants. This requirement must be met by each director within 3 years of joining the Board

(1)

Each of our non-management directors may elect to receive the annual retainer and other compensation entirely in the form of cash, entirely in the form of restricted share units (RSUs) or one-half in cash and one-half in RSUs.

(2) Grants of RSUs to our directors are fully vested on the date of grant, and future delivery of the underlying shares is not dependent on a director s continued service. Directors are entitled to a proportional number of additional RSUs on outstanding awards if we pay a dividend. The underlying shares for RSU awards granted in fiscal 2014 will be delivered one year after the grant date; directors may not further delay delivery of the shares.

(3) Each of our non-management directors who had been a director for 3 or more years met this requirement in fiscal 2014.

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

DIRECTOR COMPENSATION FOR FISCAL 2014

As described more fully above, the following table summarizes the annual compensation for our non-management directors during fiscal 2014:

Name	Fees Earned or Paid in Cash($)(1)	Stock Awards($)(2)(3)	All Other Compensation($)(4)	Total($)
JAIME ARDILA	$ 95,000	$369,897[5]		$ 464,897[5]
DINA DUBLON	$100,000	$184,952		$ 284,952
CHARLES H. GIANCARLO	$110,000	$184,952		$ 294,952
NOBUYUKI IDEI[6]	$ 95,000	$184,952		$ 279,952
WILLIAM L. KIMSEY	$120,000	$184,952		$ 304,952
ROBERT I. LIPP[7]				
MARJORIE MAGNER	$147,500	$184,952		$ 332,452
BLYTHE J. MCGARVIE	$102,500	$184,952		$ 287,452
MARK MOODY-STUART[6]	$ 95,000	$184,952		$ 279,952
GILLES C. PÉLISSON	$117,500	$184,965		$ 302,465
PAULA A. PRICE	$ 71,412	$184,973		$ 256,385
WULF VON SCHIMMELMANN	$ 95,000	$184,952		$ 279,952
FRANK K. TANG	$ 69,581	$184,948		$ 254,529

(1) The annual retainers and additional retainers for Board committee service paid to our non-management directors during fiscal 2014 were as follows:

Name	Annual Retainer($)	Committee Chair Retainer($)	Committee Member Retainer($)	Total($)
Jaime Ardila[a]	$ 90,000		$ 5,000	$ 95,000
Dina Dublon	$ 90,000		$10,000	$ 100,000
Charles H. Giancarlo	$ 90,000	$15,000	$ 5,000	$ 110,000
Nobuyuki Idei	$ 90,000		$ 5,000	$ 95,000
William L. Kimsey	$ 90,000	$25,000	$ 5,000	$ 120,000
Robert I. Lipp[b]				
Marjorie Magner	$132,500	$15,000		$ 147,500

Blythe J. McGarvie	$ 90,000		$12,500	$ 102,500
Mark Moody-Stuart	$ 90,000		$ 5,000	$ 95,000
Gilles C. Pélisson[(a)]	$ 90,000	$15,000	$12,500	$ 117,500
Paula A. Price[(b)]	$ 65,919		$ 5,493	$ 71,412
Wulf von Schimmelmann	$ 90,000		$ 5,000	$ 95,000
Frank K. Tang[(a)(b)]	$ 65,919		$ 3,662	$ 69,581

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DIRECTOR COMPENSATION

(a) Messrs. Ardila, Pélisson and Tang elected to receive 100% of their annual retainers and additional retainers for Board committee service in the form of fully vested RSUs, with a grant date fair value equal to the amount reported as paid in cash above.

(b) Ms. Price and Mr. Tang, who were appointed to the Board on May 9, 2014, received a pro rata portion of the standard annual retainer and additional retainer for Board committee service, based on the number of days remaining in the year after the date of their appointment. Mr. Lipp retired from the Board on January 30, 2014 and did not receive compensation in fiscal 2014.

(2) Represents aggregate grant date fair value of stock awards, computed in accordance with Financial Accounting Standards Board Accounting Standards Codification Topic 718, Compensation Stock Compensation (Topic 718), without taking into account estimated forfeitures. The assumptions made when calculating the amounts are found in Note 12 (Share-Based Compensation) to our Consolidated Financial Statements in Part II, Item 8 of our Annual Report on Form 10-K for the year ended August 31, 2014. Reflects the grant of a whole number of shares.

(3) The aggregate number of vested RSU awards outstanding at the end of fiscal 2014 for each of our non-management directors was as follows:

Name	**Aggregate Number of Vested RSU Awards Outstanding as of August 31, 2014**
Jaime Ardila	6,723
Dina Dublon	2,317
Charles H. Giancarlo	2,317
Nobuyuki Idei	2,317
William L. Kimsey	2,317
Robert I. Lipp	
Marjorie Magner	8,881
Blythe J. McGarvie	2,317
Mark Moody-Stuart	2,317
Gilles C. Pélisson	3,790
Paula A. Price	2,287
Wulf von Schimmelmann	2,317
Frank K. Tang	3,147

(4) The aggregate amount of perquisites and other personal benefits received by each of our non-management directors in fiscal 2014 was less than $10,000.

(5) The amount reported for Mr. Ardila includes an award of RSUs with a grant date fair value equal to $184,965, which he received in connection with his appointment to the Board on August 20, 2013, but which was granted to him during fiscal 2014.

(6) Director is not subject to re-appointment at the Annual Meeting.

(7) Mr. Lipp retired from the Board on January 30, 2014 and did not receive any compensation in fiscal 2014.

Beneficial Ownership

SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE

Under the federal securities laws, our directors, executive officers and beneficial owners of more than 10% of Accenture plc s Class A ordinary shares or Class X ordinary shares are required within a prescribed period of time to report to the SEC transactions and holdings in Accenture plc Class A ordinary shares and Class X ordinary shares. Our directors and executive officers are also required to report transactions and holdings in Accenture SCA Class I common shares. Based solely on a review of the copies of these forms received by us and on written representations from certain reporting persons that no Form 5 was required to be filed, we believe that during fiscal 2014 all of these filing requirements were satisfied in a timely manner.

BENEFICIAL OWNERSHIP OF DIRECTORS AND EXECUTIVE OFFICERS

To our knowledge, except as otherwise indicated, each of the persons listed below has sole voting and investment power with respect to the shares beneficially owned by him or her. For purposes of the table below, beneficial ownership is determined in accordance with Rule 13d-3 under the Securities Exchange Act of 1934, as amended (the Exchange Act), pursuant to which a person is deemed to have beneficial ownership of any shares that such person has the right to acquire within 60 days after December 9, 2014. For purposes of computing the percentage of outstanding Accenture plc Class A ordinary shares, Class X ordinary shares and/or Accenture SCA Class I common shares held by each person or group of persons named below, any shares that such person or group of persons has the right to acquire within 60 days after December 9, 2014 are deemed to be outstanding but are not deemed to be outstanding for the purpose of computing the percentage ownership of any other person or group of persons.

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BENEFICIAL OWNERSHIP

The following beneficial ownership table sets forth, as of December 9, 2014, information regarding the beneficial ownership of Accenture plc Class A ordinary shares and Class X ordinary shares and of Accenture SCA Class I common shares held by: (1) each of our directors and named executive officers; and (2) all of our directors and executive officers as a group.

	Accenture plc Class A Ordinary Shares		Accenture SCA Class I Common Shares		Accenture plc Class X Ordinary Shares		Percentage of the Total Number of Class A and Class X Ordinary Shares
Name of Beneficial Owner[1]	Shares Beneficially Owned[(#)]	% Shares Beneficially Owned	Shares Beneficially Owned[(#)]	% Shares Beneficially Owned	Shares Beneficially Owned[(#)]	% Shares Beneficially Owned	% Beneficially Owned
PIERRE NANTERME[(2)(3)]	368,480	*%	91,597	**%	91,597	***%	****%
JAIME ARDILA[(4)]	5,806	*					****
DINA DUBLON[(5)]	43,627	*					****
CHARLES H. GIANCARLO[(5)]	29,048	*					****
NOBUYUKI IDEI[(5)]	8,841	*					****
WILLIAM L. KIMSEY[(5)]	12,176	*					****
MARJORIE MAGNER[(5)]	19,530	*					****
BLYTHE J. MCGARVIE[(5)]	17,759	*					****
MARK MOODY-STUART[(5)]	80,617	*					****
GILLES C. PÉLISSON[(6)]	8,637	*					****
PAULA A. PRICE		*					****
WULF VON SCHIMMELMANN[(5)]	22,938	*					****
FRANK K. TANG		*					****
DAVID P. ROWLAND[(7)]	31,945	*					****
STEPHEN J. ROHLEDER	86,094	*					****
RICHARD LUMB[(8)]	149,606	*					****
MARTIN I. COLE	71,585	*					****
ALL DIRECTORS AND EXECUTIVE OFFICERS AS A GROUP	1,376,645	*%	315,497	**%	214,004	***%	****%

(25 PERSONS)[(2)(9)]

* Less than 1% of Accenture plc s Class A ordinary shares outstanding.

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

*** Less than 1% of Accenture plc s Class X ordinary shares outstanding.

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

(1) Address for all persons listed is c/o Accenture, 161 N. Clark Street, Chicago, Illinois 60601, USA.

(2) Subject to the provisions of its Articles of Association, Accenture SCA is obligated, at the option of the holder of such shares and at any time, to redeem any outstanding Accenture SCA Class I common shares. The redemption price per share generally is equal to the market price of an Accenture plc Class A ordinary share at the time of the redemption. Accenture SCA has the option to pay this redemption price with cash or by delivering Accenture plc Class A ordinary shares generally on a one-for-one basis as provided for in the Articles of Association of Accenture SCA. Each time an Accenture SCA Class I common share is redeemed, Accenture plc has the option to, and intends to, redeem an Accenture plc Class X ordinary share from that holder for a redemption price equal to the par value of the Accenture plc Class X ordinary share, or $0.0000225.

(3) Includes 5,010 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(4) Includes 3,507 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(5) Includes 2,317 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(6) Includes 3,790 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(7) Includes 3,343 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(8) Includes 10,768 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

(9) Includes 92,783 RSUs that could be delivered as Accenture plc Class A ordinary shares within 60 days from December 9, 2014.

BENEFICIAL OWNERSHIP OF MORE THAN 5%

Based on information available as of December 9, 2014, no person beneficially owned more than 5% of Accenture plc s Class X ordinary shares, and the only persons known by us to be a beneficial owner of more than 5% of Accenture plc s Class A ordinary shares outstanding (which does not include shares held by Accenture) were as follows:

	Accenture plc Class A Ordinary Shares	
Name and Address of Beneficial Owner	**Shares Beneficially Owned**	**% Shares Beneficially Owned**
Massachusetts Financial Services Company 111 Huntington Avenue Boston, MA 02199(1)	52,195,547	8.2%
The Capital Group Companies, Inc. 333 South Hope Street Los Angeles, CA 90071-1406(2)	37,976,193	6.0%
BlackRock, Inc. 12 Throgmorton Avenue London, EC2N 2DL(3)	32,907,629	5.0%

(1) Based solely on the information disclosed in a Schedule 13G/A filed with the SEC on February 12, 2014 by Massachusetts Financial Services Company (MFS) and certain related entities reporting sole power to vote or direct the vote over 44,107,649 Class A ordinary shares and sole power to dispose or direct the disposition of 52,195,547 Class A ordinary shares.

(2) Based solely on the information reported by Capital in a Notification of Holdings under Irish law provided to Accenture on August 14, 2014 and reporting ownership as of August 14, 2014. On such date, Capital, together with its affiliates, held an interest in 37,976,193 Class A ordinary shares.

(3) Based solely on the information reported by BlackRock on a standard Form TR-1 filed with the UK Financial Services Authority and provided to Accenture on November 26, 2014 and reporting ownership as of November 25, 2014. On such date, BlackRock, together with its affiliates, held indirect voting power over 32,907,629 Class A ordinary shares.

As of December 9, 2014, Accenture beneficially owned an aggregate of 164,031,052 Accenture plc Class A ordinary shares, or 20.7% of the issued Class A ordinary shares. Class A ordinary shares held by Accenture may not be voted and, accordingly, will have no impact on the outcome of any vote of the shareholders of Accenture plc.

Executive Compensation

Compensation Discussion and Analysis

In this section, we review the objectives and elements of Accenture s executive compensation program, its alignment with Accenture s performance and the 2014 compensation decisions regarding our named executive officers.

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EXECUTIVE SUMMARY

Overview

We are one of the world s leading professional services companies, providing management consulting, technology and outsourcing services to clients across a broad range of industries. We employ more than 305,000 people and have offices and operations in more than 200 cities in 56 countries. Our most important asset is our people. One of our key goals is to have the best talent, with highly specialized skills, at the right levels in the right locations, to enhance our differentiation and competitiveness. We seek to reinforce our employees commitments to our clients, culture and values through a comprehensive performance management and compensation system and a career philosophy that provides rewards based on individual and Company performance.

Named Executive Officers

The Company s named executive officers for the fiscal year ended August 31, 2014 are:

Name	Title
Pierre Nanterme	Chairman and Chief Executive Officer
David P. Rowland	Chief Financial Officer
Stephen J. Rohleder	Group Chief Executive North America
Richard Lumb	Group Chief Executive Financial Services
Martin I. Cole	Former Group Chief Executive Technology (retired as of August 31, 2014)

Elements of Compensation

The significant components of our executive compensation programs include the following:

BASE COMPENSATION	Provides a fixed level of compensation to our named executive officers each year and reflects the named executive officer s leadership role.
GLOBAL ANNUAL BONUS	Designed to tie pay to both individual and Company performance. Funds are accrued during the fiscal year based on Company financial performance, compared to the earnings and profitability targets for the year.

LONG-TERM EQUITY COMPENSATION	*Key Executive Performance Share Program:* Primary program used to grant equity to our named executive officers and intended to be the most significant element of compensation. Rewards participants for driving the Company s business to meet performance objectives related to operating income results and total shareholder return, in each case, over a 3-year period. *Accenture Leadership Performance Equity Award Program:* Rewards high performers based on their individual performance and the Company s performance, in each case, with respect to performance in the prior fiscal year. *Voluntary Equity Investment Program:* Opportunity to designate up to 30% of cash compensation to make monthly purchases of Accenture plc Class A ordinary shares with a 50% matching RSU grant following the end of the program year that generally vests two years later.
OTHER COMPENSATION	Limited personal benefits to our named executive officers.

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Fiscal 2014 Executive Compensation Highlights

Our compensation decisions for fiscal 2014, including with respect to the named executive officers, were tied to Company and individual performance.

Pay-for-Performance

- For a 3-year period (fiscal 2012 through fiscal 2014), the Company s annualized total shareholder return was 17%, which was at the 40th percentile among the companies in our peer group, while the realizable total direct compensation of our named executive officers, including our chairman and chief executive officer, was at the 27th percentile, indicating that pay and performance were aligned.

CEO Compensation Mix

- For fiscal 2014, the mix of compensation for our chairman and chief executive officer was 8% base salary, 18% annual cash bonus and 74% long-term equity incentives, demonstrating our emphasis on incentive compensation and long-term equity compensation that varies based on individual and company performance, which reflects an alignment between our compensation programs and the creation of shareholder value.

Annual Cash Incentive Fiscal 2014 Performance

- Base compensation for the compensation year beginning on December 1, 2014 for our named executive officers is generally consistent with base compensation for the 2014 compensation year.

- Based on an assessment of both corporate and individual performance, our chairman and chief executive officer s fiscal 2014 annual bonus decreased 5% in local currency compared to fiscal 2013 and our other named executive officers fiscal 2014 annual bonuses, taken as a whole, decreased an average of 3% in local currency compared to fiscal 2013 (excluding the cash awards made to Mr. Cole in lieu of equity awards).

Long-Term Equity Incentive Awards Future Performance

- Performance-vesting awards under our Key Executive Performance Share Program, to be awarded in January 2015, will constitute 92% of the total long-term equity granted to our chairman and chief executive officer and 79% of the total long-term equity granted to our other named executive officers.

Say-on-Pay

- In 2014, shareholders continued to show strong support of our executive compensation programs, with approximately 97% of the votes cast for the approval of the say-on-pay proposal at our 2014 annual general meeting of shareholders.

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COMPANY HIGHLIGHTS

Fiscal 2014 Company Performance

The compensation of the Company s named executive officers is tied to both Company and individual performance. In fiscal 2014, the Company delivered on the initial business outlook provided in our September 26, 2013 earnings announcement.

- *New bookings* of $35.9 billion increased 8% in both local currency and U.S. dollars from fiscal 2013 and exceeded the Company s initial business outlook of $32 billion to $35 billion.
- *Net revenues* of $30 billion increased 5% in both local currency and U.S. dollars from fiscal 2013 and were at the upper end of the Company s initial business outlook of an increase of 2% to 6% in local currency.
- *Operating margin* of 14.3% was within the Company s initial business outlook of 14.3% to 14.5% and represented a 10 basis point expansion from adjusted fiscal 2013 operating margin of 14.2%. Fiscal 2013 reported operating margin was 15.2% and included $274 million in benefits from reductions in reorganization liabilities, which increased our operating margin by 100 basis points.
- *Earnings per share (EPS)* of $4.52 was at the upper end of the Company s initial business outlook of $4.42 to $4.54 and represented a $0.31, or 7%, increase from adjusted fiscal 2013 EPS of $4.21. Fiscal 2013 reported EPS of $4.93 included a positive impact of $0.72 from reductions in reorganization liabilities and final determinations of prior-year U.S. federal tax liabilities.
- *Free cash flow* of a rounded $3.2 billion (calculated as operating cash flow of $3.5 billion less property and equipment additions of $322 million) was at the low end of the Company s initial business outlook range of $3.2 billion to $3.5 billion.

Historical Financial Performance

The most significant element of named executive officer compensation is the Key Executive Performance Share Program, which rewards participants for driving the Company s business to meet performance objectives over a 3-year period. See below for our historical performance, which demonstrates our focus on delivering shareholder value.

Returning Cash to Shareholders in Fiscal 2014

We continued to return a significant portion of our free cash flow to shareholders. In fiscal 2014, we returned a total of $3.81 billion to shareholders, reflecting $2.56 billion in share repurchases and $1.25 billion in dividend payments made during the fiscal year. Our weighted average diluted shares outstanding decreased by approximately 3% compared to fiscal 2013. In addition, we increased our semi-annual dividend payment to shareholders that was paid in November 2014 to $1.02 per share (a 10% increase from the previous semi-annual dividend payment).

Fiscal 2014 Business Highlights

In fiscal 2014, we continued to implement a strategy focused on industry and technology differentiation, as well as geographic expansion. During the year, we made a number of changes in our operating model and organization structure, including:

- We created *Accenture Strategy*, a unique capability bringing together business strategy and technology strategy at scale.

- We launched *Accenture Digital* by combining our capabilities in Accenture Interactive, Accenture Analytics and Accenture Mobility to create the world s largest end-to-end digital capability with more than 28,000 professionals.

- We formed *Accenture Operations*, bringing together our business process capabilities with our infrastructure and cloud services to offer our clients an even more compelling value proposition running key operations as a service and at scale.

- In *Accenture Technology*, we further enhanced our Global Delivery Network, recruiting significant talent and investing to build intelligent tools to increase efficiency and productivity. We continue to harness innovation through our Technology Labs, and we continue to play a leading role in the technology ecosystem.

- We moved additional professionals with management consulting and technology consulting skills from other parts of the Company into our *5 operating groups*, to enhance our capacity to serve clients and to more quickly assemble integrated teams with specialized skills, making us even more relevant to our clients.

- We also aligned our organization around *3 geographic regions*: North America (the United States and Canada); Europe; and Growth Markets (Asia Pacific, Latin America, Africa, the Middle East, Russia and Turkey).

Fiscal 2014 Investments in Training, Acquisitions, and Research and Development

We continued to invest to position our business for growth and to enhance our capabilities, including by investing in the training of our people, acquisitions and research and development. In fiscal 2014, we invested approximately $787 million on training to build the skills of our people and ensure they have the capabilities to continue helping our clients. We also invested approximately $740 million in acquisitions, with a particular focus on Accenture Digital, business process outsourcing and industry-specific solutions, and we expect to continue to use targeted acquisitions to scale more rapidly in key growth areas. We also continued our commitment to developing leading-edge ideas through research and innovation, spending approximately $640 million in fiscal 2014 to help create, commercialize and disseminate innovative business strategies and technology solutions.

COMPENSATION PRACTICES

Decisions about executive compensation are made by the Compensation Committee. The Compensation Committee believes that a well-designed, consistently applied compensation program is fundamental to the creation of shareholder value over the long-term. The compensation program for the named executive officers is designed to reward them for their overall contribution to Company performance, including the Company s execution against its business plan and creation of shareholder value. The program is designed to:

- attract, retain and motivate the best executives who are responsible for the success of Accenture;
- align market relevant rewards with Accenture s principle of meritocracy by rewarding high performance;
- offer a compelling reward structure that provides executives with an incentive to continue to expand their contributions to Accenture;
- ensure that rewards are affordable to Accenture by aligning them to Accenture s annual operating plan; and
- prevent the potential dilutive effect of our rewards.

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The Compensation Committee and management seek to ensure that our individual executive compensation and benefits programs align with our core compensation philosophy. We maintain the following policies and practices that drive our named executive officer compensation programs:

What We Do

ü Align our executive pay with performance	ü Include a clawback policy for our cash and equity incentive awards
ü Appropriately balance short- and long-term incentives	ü Prohibit hedging and pledging of company shares
ü Align executive compensation with shareholder returns through performance-based equity incentive awards	ü Include non-solicitation and non-competition provisions in award agreements, with a clawback of equity under specified circumstances
ü Use appropriate peer groups when establishing compensation	ü Mitigate potential dilutive effects of equity awards through share repurchase program
ü Implement meaningful equity ownership guidelines	ü Hold an annual say-on-pay advisory vote
ü Include caps on individual payouts in short- and long-term incentive plans	ü Retain an independent compensation consultant to advise the Compensation Committee

What We Don t Do

´ No contracts with multi-year guaranteed salary increases or non-performance bonus arrangements	´ No supplemental executive retirement plan
´ No golden parachutes or change in control payments	´ No excessive perquisites
´ No single trigger equity acceleration provisions	´ No change in control tax gross-ups

PAY-FOR-PERFORMANCE

Accenture s compensation practices, including with respect to the named executive officers, are tied to Company and individual performance, which are evaluated based on three broad themes that we use to tie pay to performance for our named executive officers: driving growth by helping Accenture s clients become high performance businesses *Value Creator* ; educating, energizing and inspiring Accenture s people *People Developer* ; and running Accenture as a high performance business *Business Operator*. As discussed more fully below, the Compensation Committee believes that total compensation for the Company s named executive officers should be closely aligned with the Company s performance and each individual s performance (see Process for Determining Executive Compensation Performance Objectives Used in Evaluations below).

The Compensation Committee established the performance-based compensation for fiscal 2014 and the equity awards to be made in January 2015 based in part on the analysis in a pay-for-performance report prepared for the Compensation Committee by its compensation consultant, Pay Governance. Taking into consideration fiscal 2014 performance and the other factors described above, the Compensation Committee approved a lower overall level of

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funding for the global annual bonus for fiscal 2014 and the same level of funding under our equity awards program intended to reward achievement in fiscal 2014 in the aggregate to our named executive officers when compared to fiscal 2013, as further discussed below.

To tie pay to performance, our named executive officers are eligible for a cash bonus award under our Global Annual Bonus plan that rewards our named executive officers and other eligible employees for a combination of Company and individual performance over the fiscal year. We use two different types of equity compensation programs for our named executive officers: the Key Executive Performance Share Program and the Accenture Leadership Performance Equity Award Program. The Accenture Leadership Performance Equity Award Program is intended to reward executives for performance in the preceding fiscal year while the Key Executive Performance Share Program is intended to reward achievement during a future 3-year performance period. For fiscal 2014, the target grant date fair value of the long-term equity awards made to Mr. Nanterme and our other named executive officers, taken as a whole, constituted approximately 74% and 49%, respectively, of their fiscal 2014 compensation. Our cash and long-term equity compensation programs are described under Compensation Programs below.

In terms of alignment between pay and performance, the Compensation Committee uses a multi-year evaluation of realizable total direct compensation, which was prepared by Pay Governance after the end of fiscal 2014 and which compares the Company s performance relative to its peer group. The analysis assesses the alignment of the Company s performance with compensation that is earned over the relevant period. This longer-term outlook is also reflected in the 3-year performance periods used for grants made under the Key Executive Performance Share Program as described below (see Compensation Programs Long-Term Equity Compensation). The Compensation Committee continues to believe that a multi-year evaluation relative to the Company s peer group is more appropriate in determining compensation than a single-year benchmark.

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The Company s performance with respect to total shareholder return over a 3-year period was at the 40th percentile among the companies in our peer group. The realizable total direct compensation for all of our named executive officers for the same 3-year period was in the 27th percentile and the realizable total direct compensation for our chairman and chief executive officer alone was in the 25th percentile. This indicates that pay and performance were aligned over a 3-year period as, in each case, relative company performance ranked higher than relative realizable pay, as compared to our peer group. See the graph below, which demonstrates the alignment of our chairman and chief executive officer s pay with company performance relative to our peers.

PERCENTILE RANK FOR 3-YEAR REALIZABLE COMPENSATION FOR CHIEF EXECUTIVE

OFFICERS VS. 3-YEAR TOTAL SHAREHOLDER RETURN PERFORMANCE RANK

We define realizable total direct compensation as the sum of:

(1) All cash compensation earned during the 3-year period;

(2) The ending value (rather than the grant date fair value) of all time-vested RSUs granted during the 3-year period;

(3) The ending value of performance-vested equity awards earned in the final year of the 3-year period;

(4) The estimated value, based on performance to date, of any performance-vested equity awards still outstanding as of the end of the 3-year period (with the value of outstanding awards measured by the closing stock price at fiscal year-end); and

(5) For those companies in our peer group that issue stock options, the ending value of in-the-money stock options granted during the 3-year period.

For purposes of this calculation, the value of time-vested RSUs and performance-vested equity awards is measured by the closing stock price at fiscal year-end.

SAY-ON-PAY AND SAY-ON-FREQUENCY VOTES

Each year, the Compensation Committee considers the outcome of the shareholder advisory vote on executive compensation when making future decisions relating to the compensation of our named executive officers and our executive compensation program and policies. In 2014, shareholders continued to show strong support of our executive compensation programs, with approximately 97% of the votes cast for the approval of the say-on-pay proposal at our 2014 annual general meeting of shareholders. Given this strong support, which we believe demonstrates our shareholders satisfaction with the alignment of our named executive officers compensation with the Company s performance, the Compensation Committee determined not to implement any significant changes to our compensation programs in fiscal 2014 as a result of the shareholder advisory vote.

As the Dodd-Frank Wall Street Reform and Consumer Protection Act requires that votes on the frequency of shareholder votes on executive compensation be held at least once every six years, we currently expect the next shareholder vote on frequency to occur at the Company s 2017 annual general meeting. Until that time, we expect to hold an advisory, non-binding say-on-pay vote on an annual basis.

PROCESS FOR DETERMINING EXECUTIVE COMPENSATION

The Compensation Committee evaluates overall Company performance for a fiscal year by reviewing the results achieved against the performance objectives for the year in the context of the overall performance of the market (as discussed below under Performance Objectives Used in Evaluations) and then determining whether the Company exceeded, met or partially met the objectives as a whole for the year. Within each of these three categories of achievement (exceeds, meets and partially meets), the Compensation Committee further determines whether the Company s performance was in the low, medium or high range of performance within that category.

In October 2014, the Compensation Committee, in consultation with Messrs. Nanterme and Rowland, assessed the overall Company performance for fiscal 2014. In assessing overall Company performance, the Compensation Committee focused on those aspects of the Company s performance reflected in the results discussed above. In making its determination, the Compensation Committee noted that the Company delivered on the initial business outlook provided in our September 26, 2013 earnings announcement and the Company s net revenues growth and earnings per share were at the high end of the initial guided range and new bookings were at an all-time high. The Compensation Committee determined that the Company s performance met the objectives for the year as a whole and was in the high range of the meets category (see chart below), highlighting in particular the positive momentum the Company demonstrated in the second half of the year and the successful implementation by the Company of its strategy regarding the changes in its operating model and organization structure.

The Compensation Committee s determination of the Company s performance rating is then used as one of the key factors in setting the amounts of compensation that the named executive officers receive for each of the performance elements of compensation described below. In setting compensation, the Compensation Committee took into account as a key factor the individual performance ratings for the chairman and chief executive officer it set together with the Nominating & Governance Committee and the lead director (who is also the chair of the Compensation Committee), as prescribed by the committees charters, and the individual performance ratings for the other named executive officers.

Performance Objectives Used in Evaluations

As discussed above, individual performance-based compensation is determined by evaluating performance against annual objectives, with no single objective being material to an individual s overall performance evaluation. The objectives for fiscal 2014 were reviewed and approved by the Compensation Committee at the beginning of the fiscal year and served as one of the components against which the Nominating & Governance Committee, together with the Compensation Committee, considered Mr. Nanterme s performance for fiscal 2014. These included financial objectives that were established at the beginning of the year by reference to annual fiscal-year performance targets set for Accenture with respect to revenue growth in local currency, operating income, earnings per share, new bookings and free cash flow, as well as other non-financial objectives, as described below. After these company-wide performance objectives were determined by the Compensation Committee for Mr. Nanterme, relevant portions were then incorporated into the performance objectives of the other named executive officers. Each named executive officer other than Mr. Nanterme may also have additional objectives specific to his role. We believe that encouraging our named executive officers, as well as other employees with management responsibility, to focus on a variety of performance objectives that are important for creating shareholder value, reduces incentives to take excessive risk with respect to any single objective.

The Nominating & Governance Committee, together with the Compensation Committee, with respect to Mr. Nanterme, and Mr. Nanterme with respect to the other named executive officers, evaluated the annual performance of, and issued an individual performance rating for, each of the named executive officers for fiscal 2014, by assessing whether they exceeded, met or partially met their performance objectives for the year. The individual performance rating and evaluation were used by Mr. Nanterme in connection with setting his recommendations to the Compensation Committee for each of the named executive officers fiscal 2014 performance-based compensation, other than for himself. The Company does not apply a formula or use a pre-determined weighting when comparing overall performance against the various objectives, and no single objective is material in determining individual performance.

As in prior years, the Company s performance objectives for fiscal 2014 centered on three overarching themes:

- *Driving growth by helping the Company s clients become high performance businesses Value Creator.* The Company s objectives included improving our market share position across our growth platforms, focusing on the leadership position of our brand in the marketplace, expanding in our growth markets and continuing to invest in our strategic initiatives. These objectives were applicable to each of the named executive officers except the chief financial officer. To help achieve these objectives, the Company continued its focus on industries and market innovation and continued to invest in and enhance its capabilities and offerings. We made a number of changes in our operating model and organization structure to be even more relevant, differentiated and competitive by moving additional professionals from other parts of the Company into our 5 operating groups and aligning our resources around 4 growth platforms: Accenture Strategy, Accenture Digital, Accenture Technology and Accenture Operations.

- *Educating, energizing and inspiring the Company s people People Developer.* The Company s objectives included motivating its employees and executing its human capital and diversity strategies. These objectives were applicable to each of the named executive officers. In fiscal 2014, the Company continued to implement its human capital strategy to ensure that it has the best talent, with highly specialized skills, at the right levels in the right locations, to enhance our differentiation and competitiveness. The Company continued to invest in its people, spending $787 million on training during the fiscal year to build their skills and ensure they have the capabilities to continue helping our clients. We provide our people with expert content and opportunities to collaborate in a broad range of physical and virtual learning environments. The Company continued with its programs to identify and develop high-potential future Accenture Leaders in Greater China, India, the ASEAN countries, Mexico and Latin America, among other geographies. The Company also invested in executive leadership development for women, which aims to identify and develop high potential women leaders within Accenture, and its annual program that focuses on building future client account leadership capabilities. The Company was widely recognized externally for its diversity efforts to attract and retain working mothers, ethnic minorities, military veterans, people with disabilities and lesbian, gay, bisexual and transgender (LGBT) employees. Further, in fiscal 2014, the Company demonstrated its ongoing commitment to corporate citizenship and sustainability initiatives by continuing to reduce its carbon footprint and exceeding its Skills to Succeed goal of equipping 500,000 people around the world with the skills to get a job or build a business and increasing this goal to equipping 700,000 people with these skills by 2015.

- *Running Accenture as a high performance business Business Operator.* The Company s fiscal 2014 business outlook included the new bookings, revenues, operating margin, earnings per share and free cash flow targets outlined under Company Highlights Fiscal 2014 Company Performance above. For fiscal 2014, the Company delivered on the initial business outlook provided in our September 26, 2013 earnings announcement. Overall, the Company generated positive revenue growth of 5% for the year in both local currency and U.S. dollars, delivered an all-time high in annual new bookings, met its earnings per share and operating margin objectives while continuing to invest in the business, generated strong free cash flow and continued to achieve high levels of internal controls compliance. The new bookings and revenues objectives were applicable to each of the named executive officers, other than the chief financial officer. The operating income, earnings per share and free cash flow objectives were applicable to each of the named executive officers.

Determination of Total Compensation Opportunity

As discussed above, our compensation programs are designed to provide each of the named executive officers a total compensation opportunity and structure that should result in realizable total direct compensation that aligns with the Company s and the individual s performance.

In determining the total compensation opportunity for each named executive officer, in addition to internal comparisons across our global management committee, the Compensation Committee also reviewed, with the assistance of Pay Governance, the total compensation opportunities of the named executive officers of the companies within our peer group, specifically analyzing the reported total compensation opportunity at the 50th and 75th percentiles of the peer group as appropriate frames of reference. The Compensation Committee believes that the Company s programs are designed so that the named executive officers should only receive a level of compensation in the upper quartile of our peer group if both their individual performance and the Company s performance are in the exceeds category, as discussed under Company Highlights Fiscal 2014 Company Performance above and Performance Objectives Used in Evaluations above.

Comparison of Realizable Total Direct Compensation to Company Performance

Because the future performance of neither the Company nor the companies in our peer group are known at the time that the compensation opportunities under the Company s programs are established, Pay Governance also performs for the Compensation Committee an annual review of the most recent historical alignment of pay and performance relative to the Company s peers. This review is intended to help the Compensation Committee ensure that the Company aligns pay and performance relative to its peers and that our compensation programs are working as intended. The results of the review with respect to all of our named executive officers are summarized in Pay-for-Performance above.

FISCAL 2014 COMPENSATION DECISIONS

Summaries of the processes undertaken and the compensation decisions made by the Compensation Committee in October 2014 for our chairman and chief executive officer and the other named executive officers of the Company are set out below.

Chairman and Chief Executive Officer

At a meeting in October 2014, the Nominating & Governance Committee, together with the Compensation Committee, set Mr. Nanterme s individual performance rating for fiscal 2014 at the same level as the overall Company performance rating, which was in the high range of the meets category. In making this determination, the committees took into account the Company s overall fiscal 2014 performance, the results of Mr. Nanterme s leadership (including feedback solicited by our chief human resources officer from members of our global management committee and other senior leaders) and the impact that he had on the Company s performance, as well as his performance against a set of approximately 20 performance objectives, some of which were Company-based performance objectives. As described above, these financial, operational and qualitative objectives fell under three themes: Value Creator ; People

Developer ; and Business Operator. In evaluating performance against the objectives, no formula or pre-determined weighting was used, and no one objective was individually material. Mr. Nanterme was not present during the committees review of his performance.

At a subsequent meeting, the Compensation Committee reviewed with its compensation consultant, Pay Governance, the results of Pay Governance s market trends report, chief executive officer pay benchmarking report and the pay-for-performance report discussed below under Role of Benchmarking. As part of this review, Pay Governance provided input to the Compensation Committee regarding the final 2014 compensation for Mr. Nanterme. This input reflected the Company s performance results for fiscal 2014; sustained historical performance results achieved over multiple years; external market references (including absolute and relative performance against peers); internal compensation references; and the leadership role of Mr. Nanterme. Mr. Nanterme was not involved in setting his compensation and was not present during the Compensation Committee s review of his compensation.

As a result of its fiscal 2014 assessments and data provided by its compensation consultant, the Compensation Committee approved the following compensation elements for Mr. Nanterme set out below:

Compensation Element	Fiscal 2014 Chairman and Chief Executive Officer Compensation Determinations
Base Compensation	Base compensation of 865,476, to be paid in Euros for the compensation year beginning on December 1, 2014, consistent with his base compensation for the 2014 compensation year.
Global Annual Bonus	Fiscal 2014 cash bonus of 2,200,000, to be paid in Euros, a decrease of 5% compared with fiscal 2013.
Long-Term Equity Compensation	Equity awards with a target grant date fair value of approximately $11,033,333 to be made in January 2015. These equity awards represent a slight increase of 0.3% compared with the target grant date fair value of the equity awards made to Mr. Nanterme in January 2014. The Key Executive Performance Share Program, which has a target grant date fair value of $10,200,000, represents 92% of the equity to be granted to Mr. Nanterme and will vest, if at all, following the completion of fiscal 2017 based on future Company performance over a 3-year period. The remaining $833,333, representing 8% of the equity to be granted to Mr. Nanterme, will vest on a time-based schedule under the Accenture Leadership Performance Equity Award Program.

Named Executive Officers Other than the Chairman and Chief Executive Officer

In determining the fiscal 2014 compensation of the named executive officers, other than the chairman and chief executive officer, Mr. Nanterme submitted a recommendation to the Compensation Committee for the overall compensation of each of these officers for the committee s review, discussion and approval. In making these recommendations, Mr. Nanterme considered the following four factors: (1) Company performance, including objective and subjective measures; (2) each officer s individual contribution and demonstrated leadership; (3) internal comparisons across our global management committee; and (4) external market references. Individual contribution and leadership of each named executive officer were measured against the relevant portions of the performance objectives as described above in Process for Determining Executive Compensation Performance Objectives Used in Evaluations. Management and the Compensation Committee believe that this approach reflects that the leadership team is collectively responsible for a broad range of Company results and initiatives. In evaluating performance against the objectives, no formula or pre-determined weighting was used, and no one objective was individually material.

Mr. Nanterme discussed with the Compensation Committee the leadership role and performance of each of the named executive officers, other than himself. For the other named executive officers, to the extent applicable, Mr. Nanterme also discussed with the Compensation Committee the financial results of the businesses for which they were responsible. In developing his recommendations to the Compensation Committee for the compensation of such named executive officers, Mr. Nanterme used a report prepared by Towers Watson for management. The Towers Watson report included information on market-comparable compensation based on a benchmarking approach developed by Towers Watson and Pay Governance. Mr. Nanterme s recommendations for equity awards to Mr. Rowland also took into consideration the Compensation Committee s measured and phased approach to bring Mr. Rowland s compensation more in line with market relevant pay in connection with his appointment to the role of chief financial officer in fiscal 2013. Before making the final compensation decisions for the year, the Compensation Committee shared and reviewed with Pay Governance both the recommendations of Mr. Nanterme and the Towers Watson report prepared for management.

Based upon Mr. Nanterme s recommendations, the Compensation Committee s assessment of each of the other named executive officers fiscal 2014 performance and their upcoming responsibilities, and the other considerations described in this Compensation Discussion and Analysis, the Compensation Committee approved the following compensation elements for the named executive officers other than the chairman and chief executive officer:

Compensation Element	Fiscal 2014 Other Named Executive Officer Compensation Determinations
Base Compensation	Base compensation for the compensation year beginning on December 1, 2014, generally consistent with their respective base compensation for the 2014 compensation year.
Global Annual Bonus	Fiscal 2014 cash bonus, taken as a whole, decreased an average of 3% in local currency compared to the total cash bonus for fiscal 2013 (excluding the cash awards made to Mr. Cole in lieu of equity awards as discussed below).
Long-Term Equity Compensation	Equity awards to be made in January 2015, including awards based on their individual performance in fiscal 2014, with a total target grant date fair value, taken as a whole, that decreased 8% compared to the total target grant date fair value, taken as a whole, made to them in fiscal 2014 (excluding awards to (1) Mr. Cole who will not receive equity awards in fiscal 2015 but who will receive a cash payment in lieu of equity awards that would otherwise have been granted to him but for his retirement on August 31, 2014 in respect of his fiscal 2014 performance and (2) Mr. Rowland, which are described below). The total target grant date fair value of the equity awards to be made in January 2015 to Mr. Rowland will increase 40% compared with the awards made to him a year earlier as part of a measured and phased approach adopted by the Compensation Committee to bring his compensation in line with market relevant pay in connection with his

appointment to the role of chief financial officer in fiscal 2013.

The Key Executive Performance Share Program, which has a target grant date fair value, taken as a whole, of $4,925,000, represents 79% of the equity to be granted to the named executive officers other than Mr. Nanterme and will vest, if at all, following the completion of fiscal 2017 based on 3-year Company performance. 21% of the equity granted to the named executive officers other than Mr. Nanterme will vest on a time-based schedule under the Accenture Leadership Performance Equity Award Program.

In connection with the previously announced retirement of Martin Cole, the Company s former group chief executive Technology, the Compensation Committee determined that in lieu of the time-vesting awards of RSUs that would have been granted to Mr. Cole for his performance in fiscal 2014, Mr. Cole will instead receive an equivalent amount of cash in the amount of $780,000. This has the effect of changing equity compensation that would have been reportable for Mr. Cole in fiscal 2015 had he been a named executive officer for that fiscal year to bonus compensation for fiscal 2014, as reflected in the Summary Compensation Table below.

Role of Benchmarking

To support the Compensation Committee, Pay Governance performs extensive analyses focusing on executive compensation trends, compensation opportunity, total realizable pay, the difficulty of achieving incentive plan goals and pay-for-performance alignment.

Fiscal 2014 Peer Group

Each year the Compensation Committee also reviews and approves a peer group for use in conducting competitive market analyses of compensation for the named executive officers. We do not believe many companies compete directly with us in all lines of our business. However, with the assistance of Pay Governance, the Compensation Committee identifies a peer group of relevant public companies for which data are available that are comparable to the Company in at least some areas of our business. Our peer group includes companies that have one or more of the following attributes, which were considered in the screening process to identify appropriate peers:

- publicly traded securities listed on a U.S. stock exchange that are subject to reporting obligations that are similar to Accenture;
- revenues within a range similar to Accenture s revenues;
- similar business or services operations in the industries and markets in which Accenture competes; and
- being a direct line of business competitor.

During fiscal 2014, the Compensation Committee, in consultation with Pay Governance, removed SAIC, Inc. as one of the peer group companies as a result of its corporate reorganization and added Cognizant Technology Solutions Corporation as a substitute comparable company. Except for this change, the peer group companies for fiscal 2014 has been unchanged since fiscal 2010. The Compensation Committee believes this grouping provides a meaningful gauge of current pay practices and levels as well as overall compensation trends among companies engaged in the different aspects of the Company s business. This group of companies is different from the peer group companies used for measuring total shareholder return for the Key Executive Performance Share Program (see also Narrative Supplement to Summary Compensation Table and to Grants of Plan-Based Awards Table Key Executive Performance Share Program below).

The following are the peer group companies used in assessing compensation for fiscal 2014:

Peer Group For Assessing Fiscal 2014 Compensation

Automatic Data Processing, Inc.	International Business Machines Corporation
Cisco Systems, Inc.	Lockheed Martin Corporation
Cognizant Technology Solutions Corporation	Marsh & McLennan Companies, Inc.
Computer Sciences Corporation	Microsoft Corporation
EMC Corporation	Oracle Corporation
Hewlett-Packard Company	Xerox Corporation

The Compensation Committee and Pay Governance also reviewed, for reference, a report prepared by Towers Watson for management based on (1) the most recent available published survey data and (2) data from the peer companies most recent proxy filings on compensation levels of the highest-paid executives at comparably large companies. The Compensation Committee uses this information to understand the current compensation practices in the broader marketplace. While providing valuable background information, this information did not materially affect the determination of the compensation of any named executive officer for fiscal 2014.

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COMPENSATION PROGRAMS

This section describes the elements of our named executive officers compensation, which consist of the following:

Cash Compensation	Long-Term Equity Compensation
Base Compensation	Key Executive Performance Share Program
Global Annual Bonus	Accenture Leadership Performance Equity Program
	Voluntary Equity Investment Program

Cash Compensation

Cash compensation for Accenture s named executive officers consists of two components: base compensation and the global annual bonus, each of which are described below.

Base Compensation

Base compensation provides a fixed level of compensation to a named executive officer each year and reflects the named executive officer s leadership role, as opposed to individual performance. Base compensation may vary for named executive officers based on relative market compensation. Increases to base compensation, if any, generally take effect at the beginning of the compensation year, which begins on December 1 of each year.

Global Annual Bonus

The global annual bonus is designed to tie pay to both individual and Company performance. Funds are accrued during the fiscal year based on Company financial performance, compared to the earnings and profitability targets for the year. Final overall funding decisions are made at the end of the fiscal year based primarily upon the Company s performance against these targets and are subject to approval by the Compensation Committee. Once the program s Company-wide funding for the year is finalized, individual payout is determined based on each eligible employee s career level within the Company and individual performance rating. Payments under this program are made in December. The program is designed to give higher bonuses to top performers and to provide higher incentives as employees advance through our career levels. All members of Accenture Leadership (approximately 5,500 employees), in addition to our named executive officers, are generally eligible for the global annual bonus.

Each of the named executive officers was assigned an annual target opportunity range that is a percentage of his base compensation. For Mr. Nanterme, this percentage ranged from zero to 350% (consistent with last year s range), and for the other named executive officers, this percentage ranged from zero to 145% (which was also consistent with last year s range). A named executive officer may earn more or less than his target award based upon the Company s overall funding of the bonus pool under the plan and his individual annual performance rating, subject to a cap on the maximum payout. The Compensation Committee took the Company s overall performance results into consideration in approving an overall funding percentage for the global annual bonus that was below the overall target level. This funding percentage applied to all eligible Accenture employees, including the named executive officers, based on their individual performance and career level.

Long-Term Equity Compensation

Our long-term equity compensation aligns the interests of our named executive officers with those of our shareholders. The Company intends for long-term equity compensation to constitute a significant component of the compensation opportunity for the named executive officers. The Company offers all of its equity grants in the form of RSUs, which are subject to performance and/or time vesting requirements. With respect to fiscal 2014, equity compensation awards for our named executive officers were approved under the following two separate programs.

Program	Eligible Employees	Objective
Key Executive Performance Share Program	Named executive officers and members of our global management committee	Reward participants for driving the Company s business to meet performance objectives related to operating income results and relative total shareholder return, in each case, over a 3-year period, encourage retention and align the interests of eligible participants with our shareholders.
Accenture Leadership Performance Equity Award Program	Members of Accenture Leadership	Recognize and reward high performers based on their individual performance and the Company s performance, in each case, during the prior fiscal year, encourage retention and align the interests of eligible participants with our shareholders.

At its meeting on October 17, 2014, the Compensation Committee determined to simplify our equity programs and to further align pay and Company performance by no longer granting equity under the Senior Officer Performance Equity Award Program. Therefore, equity awards that would have previously been awarded under the Senior Officer Performance Equity Award Program in January 2015 for performance in fiscal 2014 have been reallocated to the Key Executive Performance Share Program and the Accenture Leadership Performance Equity Award Program. Awards under the former Senior Officer Performance Equity Award Program were last made during fiscal 2014 and accordingly are reflected in both Summary Compensation Table and the Grants of Plan-Based Awards for Fiscal 2014 table below. A brief description of the former Senior Officer Performance Equity Award Program is set out below.

Former Program	Eligible Employees	Objective
Senior Officer Performance Equity Award Program	Named executive officers and members of our global management committee	Previously to reward individual performance for the prior fiscal year, encourage retention, align the interests of eligible participants with our shareholders and provide high performers an annual performance award based on individual performance and position relative to market.

The Company also offers all members of Accenture Leadership, including our named executive officers, the opportunity to participate in our Voluntary Equity Investment Program. As described below, this program further encourages share ownership among Accenture Leadership through monthly purchases, with a 50% RSU matching grant opportunity if all of the terms and conditions of this program are satisfied.

Our long-term equity compensation programs are part of a larger framework of compensation for all of our employees. As individuals assume more senior roles at the Company, they become eligible for additional equity compensation programs. As described above, our named executive officers and members of the global management committee are eligible for awards that are intended to reward their individual performance, align their pay with achievement of both annual and long-term performance goals and encourage them to acquire meaningful ownership stakes in Accenture.

Key Executive Performance Share Program

The Key Executive Performance Share Program is the primary program under which the Compensation Committee grants RSUs to the named executive officers and members of our global management committee and is intended to be the most significant single element of our named executive officers compensation over time. The program rewards these individuals for driving the Company s business to meet performance objectives related to two metrics: operating income results and relative total shareholder return, in each case, over a 3-year period. For grants made with respect to fiscal 2014, the Company continued its approach of weighting operating income results more heavily than total shareholder return. The compensation opportunity under these grants will be based on performance weighted 75% on cumulative operating income results and 25% on cumulative total shareholder return, in each case over a 3-year period. This approach recognizes that operating income more accurately reflects the Company s performance against its objectives. Vesting of grants under the program depends on Accenture s cumulative performance against these metrics over the 3-year period. The Company believes this is important because it aligns a significant portion of the named executive officers realizable total direct compensation against performance over an extended period. For example, a period of poor performance against the Company s operating income or total shareholder return targets could affect the ultimate vesting percentage for several years of RSU grants made to the named executive officers under this program. The Company also believes linking compensation to long-term Company performance encourages prudent risk management and discourages excessive risk taking for short-term gain.

Based on the Company s cumulative operating income and total shareholder return for the 3-year period from fiscal 2012 through fiscal 2014, the 2012 Key Executive Performance Share Program awards vested at 86% of the target level (see also Narrative Supplement to Summary Compensation Table and to Grants of Plan-Based Awards Table Key Executive Performance Share Program below).

Accenture Leadership Performance Equity Award Program

The Accenture Leadership Performance Equity Award Program, for which all members of Accenture Leadership are eligible, is designed to recognize and reward high-performing members of Accenture Leadership for their performance in the most recently completed fiscal year and is funded based on overall Company performance. High-performing members of Accenture Leadership receive equity grants in the form of time-vesting RSUs based on their annual performance rating, which awards will vest in equal installments over a 3-year period. Each of the named executive officers is eligible for grants under this program based on his annual performance rating for fiscal 2014. The number of RSUs granted to members of Accenture Leadership under this program may also be adjusted based on Company performance. Based on Company performance in fiscal 2014, the overall amount for awards to be made in January 2015 was set at 70% of the maximum value (see also Narrative Supplement to Summary Compensation Table and to Grants of Plan-Based Awards Table below).

Voluntary Equity Investment Program

The Voluntary Equity Investment Program is a matching program that further encourages share ownership among all members of Accenture Leadership, who may designate up to 30% of their cash compensation to make monthly purchases of Accenture plc Class A ordinary shares. Total contributions from all participating members of Accenture Leadership under this program are limited to an amount that is not more than 15% of the total amount expended for cash compensation for members of Accenture Leadership. Following the end of the program year, participants who continue to be employed are awarded a 50% matching RSU grant that generally vests two years later, which enables members of Accenture Leadership to receive one RSU for every two shares they purchased during the year, provided they do not sell or transfer the purchased shares prior to the matching grant date (see also Narrative Supplement to Summary Compensation Table and to Grants of Plan-Based Awards Table below).

Other Compensation

Consistent with the Company s compensation philosophy, the Company provides only limited personal benefits to the named executive officers. These include the use of an automobile and driver for the chairman and chief executive officer, premiums paid on life insurance policies, tax-return preparation services and, for our retired named executive officers, partially subsidized medical insurance benefits. Additional discussion of the personal benefits and other compensation provided to the named executive officers in fiscal 2014 is included in the Summary Compensation Table below.

ADDITIONAL INFORMATION

Equity Ownership Requirements

The Company has an equity ownership requirement policy pursuant to which the Company s most stringent share ownership requirements apply to the named executive officers. These share ownership requirements are intended to ensure that each of the named executive officers holds a meaningful ownership stake in Accenture. The Company intends that this ownership stake will further align the interests of the named executive officers and the Company s shareholders. Under these requirements, by the fifth anniversary of achieving that status, each of the named executive officers is required to hold Accenture equity with a value equal to at least 6 times his base compensation. Except Mr. Rowland, who has until the fifth anniversary of his appointment to the role of chief financial officer on July 1, 2013 to comply with this requirement, each of the named executive officers maintains ownership of Accenture equity in excess of this requirement. Named executive officers may only satisfy this ownership requirement through the holdings they acquire pursuant to the Company s share programs, and the Company does not apply holding periods to any specific equity award beyond its vesting date(s).

Derivatives and Hedging

All employees, including our named executive officers, and members of the Board, are subject to a policy that prohibits them (or their designees) from purchasing shares on margin or purchasing financial instruments that are designed to hedge or offset any fluctuations in the market value of the Company s equity securities they hold, whether or not such securities were acquired from Accenture s equity compensation programs.

Pledging Company Securities

Our chairman and chief executive officer and the members of our global management committee, other key employees and members of the Board are prohibited from borrowing against any account in which the Company s securities are held or pledging the Company s securities as collateral for a loan.

Employment Agreements

The Company s named executive officers, other than Mr. Nanterme, have each entered into standardized employment agreements with the Company s local affiliates in the country in which they are employed that include non-competition and non-solicitation obligations. The Company s employment agreements do not include negotiated compensatory commitments, guaranteed bonus amounts, golden parachutes, multi-year severance packages, significant accelerated vesting of stock awards or other payments triggered by a change of control, U.S. Internal Revenue Code section 280G or other tax gross-up payments related to a change of control or other features that have been found in executive employment agreements in the Company s industry, other than as may be required by local law. The named executive officers receive compensatory rewards that are tied to their own performance and the performance of the Company s business, rather than by virtue of longer-term employment agreements. This is consistent with the Company s objective to reward individual performance and support the achievement of its business objectives.

Post-Termination Compensation

The Company has structured its employment arrangements with the named executive officers such that it only provides limited post-termination compensation. Except as required under French law for Mr. Nanterme as discussed below, the Company s employment agreements with our named executive officers do not contain multi-year or significant lump-sum compensation payouts to a named executive officer upon termination of employment. Similarly, except for Mr. Rowland, the Company has chosen not to contribute to pension or other retirement plans for any of the current named executive officers and does not offer significant deferred cash compensation or other post-employment benefits. Mr. Rowland became a participant in the Company s U.S. pension plan prior to assuming a leadership role with the Company. As described under Pension Benefits for Fiscal 2014 below, the benefits for Mr. Rowland under this plan were frozen on August 31, 2000. The Company believes that its focus on performance, rather than benefits, is consistent with its high performance business culture.

Post-Termination Compensation under Employment Agreements

Mr. Nanterme s employment agreement is governed by French law and includes the following provisions:

- payments for his post-employment non-competition and non-solicitation obligations, equal to 12 months base and bonus compensation (based on the average amount received over the 12 months preceding termination), provided, however, that those payments can be reduced or limited to the extent the Company chooses not to enforce the non-competition and non-solicitation obligations;
- 3 months notice (or payment of 3 months base and bonus compensation (based on the average amount received over the 12 months preceding termination) in lieu of notice) except in the case of serious or gross misconduct; and
- except in the case of voluntary resignation, a severance payment under the collective bargaining agreement that applies under French law to all Accenture employees in France, equal to one-third of a month of base and bonus compensation (based on the average amount received over the 12 months preceding termination) per year of service, up to a maximum of 12 months,

in each case, as described under Potential Payments upon Termination below.

Mr. Lumb s employment agreement, which is our standard agreement for members of Accenture Leadership in the United Kingdom and governed by the laws of England and Wales, requires 6 months notice for termination (or payment of 6 months base compensation in lieu of notice), except in the event of termination for cause.

U.S. Accenture Leader Separation Benefits Plan

Members of Accenture Leadership employed in the United States, including Messrs. Rowland, Rohleder and Cole, are eligible for benefits under our Accenture Leader Separation Benefits Plan. With respect to our most senior leaders, this plan provides that, subject to the terms and conditions of the plan, and contingent upon the execution of a separation agreement (which requires, among other things, a complete release of claims and affirmation of existing post-departure obligations, including non-compete and non-solicitation requirements), if the leader s employment is involuntarily terminated, other than for cause (as defined under the plan), the terminated executive is entitled to receive the following:

- if the termination is for reasons unrelated to performance: (1) an amount equal to 6 months of base compensation, plus (2) 1 week of base compensation for each completed year of service (up to an additional 2 months of base compensation), plus (3) a $12,000 Consolidated Omnibus Budget Reconciliation Act (COBRA) payment (which is related to health and dental benefits); or

- if the termination is for reasons related to performance: (1) an amount equal to 4 months of base compensation, plus (2) an $8,000 COBRA payment.

In addition, members of Accenture Leadership who are terminated involuntarily other than for cause, including those terminated for reasons related to performance, are entitled to 12 months of outplacement benefits, which is provided by an outside firm selected by Accenture, at a maximum cost to Accenture of $11,000 per person (see Potential Payments upon Termination below).

U.S. Retiree Medical Benefit Program

Members of Accenture Leadership employed in the United States who retire from the Company after reaching age 50 and who have achieved at least 10 years of service are also eligible to participate in the U.S. Retiree Medical Benefit Program, which provides partially subsidized medical insurance benefits for them and their dependents (see Potential Payments upon Termination below).

Global Management Committee Retirement Provisions

On October 22, 2014, the Compensation Committee approved new retirement provisions related to the vesting of outstanding Senior Officer Performance Equity Awards and to cash payments in lieu of receiving RSUs under the Accenture Leadership Performance Equity Award Program that are intended to generally apply to all global management committee members. While the new provisions are intended to replace most individual retirement decisions, the Compensation Committee may, from time to time, approve individual separation arrangements with global management committee members. Pursuant to the amended terms of the Senior Officer Performance Equity Awards, if a global management committee member who is eligible for age-based vesting retires on or after the fiscal year-end (August 31) but before the following January 1, the Company will allow for the vesting of awards that would otherwise have vested on January 1 had such global management committee member not retired before that date (see Potential Payments upon Termination below). In addition, the Compensation Committee determined that qualifying members of our global management committee who retire on or after the fiscal year-end but before the following February 1 will receive a cash payment in recognition of their prior fiscal year performance rather than receiving RSUs under the Accenture Leadership Performance Equity Award Program, which they would have received had they not retired before that date.

No Change in Control Arrangements

As described above, the Company s employment agreements do not contain golden parachutes, multi-year severance packages or guarantees, accelerated vesting of stock awards or other payments triggered by a change of control. Similarly, we do not provide our executives U.S. Internal Revenue Code section 280G or other tax gross-up payments related to a change of control.

Clawback Policy

Accenture has adopted a clawback policy that applies to both incentive cash bonus and equity-based incentive compensation awarded to the Company s chairman and chief executive officer, members of our global management committee and approximately 200 of its most senior leaders. Under the policy, to the extent permitted by applicable law and subject to the approval of the Compensation Committee, the Company may seek to recoup any incentive based compensation awarded to any executive subject to the policy, if (1) the Company is required to prepare an accounting restatement due to the material noncompliance with any financial reporting requirement under the securities laws, (2) the misconduct of an executive subject to the policy contributed to the noncompliance that resulted in the obligation to restate and (3) a lower award would have been made to the covered executive had it been based upon the restated financial results.

Under the terms of Mr. Nanterme s employment agreement, a violation of his obligations of confidentiality, non-competition and/or non-solicitation would result in a repayment by him of 6 months of base compensation.

In addition, the existing equity grant agreements between Accenture and our named executive officers include recoupment provisions in specific circumstances, even after the awards have vested. For example, in the event a named executive officer leaves the Company and competes against us within a specified time period (for example, by joining a competitor, targeting our clients or recruiting our employees), the award recipient is generally obligated to return to the Company the shares originally delivered to that recipient under our equity programs.

Compensation Risk Assessment and Management

In fiscal year 2014, management performed an annual comprehensive review for the Compensation Committee regarding whether the risks arising from any of our compensation policies or practices are reasonably likely to have a material adverse effect on the Company. We believe that the structure of our compensation program does not encourage unnecessary or excessive risk taking. Our policies and practices include some of the following risk-mitigating characteristics:

- compensation programs operate within a governance and review structure that serves and supports risk mitigation;

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- the Compensation Committee approves performance awards for our chairman and chief executive officer and members of our global management committee after reviewing corporate and individual performance;
- a balance of annual and long-term incentive opportunities and of fixed and variable features;
- vesting of performance-based equity awards, the most significant element of our named executive officers compensation opportunity over time, is determined based on achievement of two metrics, measured on a cumulative basis, over a 3-year period (operating income relative to plan and total shareholder return relative to a peer group);
- focus on a variety of performance objectives, thereby diversifying the risk associated with any single indicator of performance; and
- members of Accenture Leadership who are granted equity are subject to our equity ownership requirements, which require all of those leaders to hold ownership stakes in the Company to further align their interests with the Company s shareholders (see Additional Information Equity Ownership Requirements above).

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COMPENSATION COMMITTEE REPORT

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

The Compensation Committee

Marjorie Magner, Chair

Dina Dublon

William L. Kimsey

Sir Mark Moody-Stuart

COMPENSATION COMMITTEE INTERLOCKS AND INSIDER PARTICIPATION

Our Compensation Committee is composed solely of independent directors. During fiscal 2014, no member of our Compensation Committee was an employee or officer or former officer of Accenture or had any relationships requiring disclosure under Item 404 of Regulation S-K. None of our executive officers has served on the board of directors or compensation committee of any other entity that has or has had one or more executive officers who served as a member of our Board or our Compensation Committee during fiscal 2014.

SUMMARY COMPENSATION TABLE

The table below sets forth the compensation earned by or paid to our named executive officers during the fiscal years ended August 31, 2012, 2013 and 2014. Messrs. Rowland, Rohleder and Lumb were not named executive officers in 2012; therefore, in accordance with the SEC s disclosure rules, information regarding compensation for the year that those individuals were not named executive officers is not included in the table below. All amounts are calculated in accordance with SEC disclosure rules, including amounts with respect to our equity compensation plan awards, as further described below.

Name & Principal Position	Year	Salary ($)	Bonus ($)	Stock Awards ($)(1)	Option Awards ($)	Non-Equity Incentive Plan Compensation ($)(2)	Change in Pension Value & Nonqualified Deferred Compensation Earnings ($)	All Other Compensation ($)(3)	Total ($)
PIERRE NANTERME[4]	2014	$ 1,179,798		$ 11,899,930		$ 2,742,937		$ 102,798	**$ 15,925,463**
Chairman and Chief	2013	$ 1,126,333		$ 10,481,421		$ 3,134,328		$ 44,313	**$ 14,786,395**
Executive Officer	2012	$ 1,142,810		$ 7,579,949		$ 3,565,182		$ 2,153	**$ 12,290,094**
DAVID P. ROWLAND[5]	2014	$ 1,082,750		$ 1,729,838		$ 1,122,140	$ 51,986[6]	$ 5,726	**$ 3,992,440**
Chief Financial Officer	2013	$ 1,082,750		$ 1,190,562		$ 815,138		$ 5,176	**$ 3,093,626**
STEPHEN J. ROHLEDER	2014	$ 1,136,125		$ 2,251,357		$ 1,331,039		$ 11,781	**$ 4,730,302**
Group Chief Executive	2013	$ 1,136,125		$ 2,359,666		$ 1,431,518		$ 13,130	**$ 4,940,439**
North America									
RICHARD LUMB[7]	2014	$ 1,037,977		$ 2,573,240		$ 882,788			
Group Chief Executive	2013	$ 972,812		$ 2,502,470		$ 1,202,060			
Financial Services									