

ACCENTURE LTD  
Form 10-K/A  
December 20, 2002

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

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**FORM 10-K/A**

**FOR ANNUAL AND TRANSITION REPORTS PURSUANT TO SECTIONS 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

(Mark One)

**AMENDMENT NO. 1 TO ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended August 31, 2002

OR

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

Commission File Number: 001-16565

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**ACCENTURE LTD**

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

**98-0341111**  
(I.R.S. Employer Identification No.)

**Cedar House**  
**41 Cedar Avenue**  
**Hamilton HM12, Bermuda**  
(Address Of Principal Executive Offices)

**(441) 296-8262**  
(Registrant's Telephone Number, Including Area Code)

**Securities registered pursuant to Section 12(b) of the Act:**

<b>Title of Each Class</b>	<b>Name of Exchange on Which Registered</b>
Class A common shares, par value \$0.0000225 per share	New York Stock Exchange

**Securities registered pursuant to Section 12(g) of the Act:**

Class X common shares, par value \$0.0000225 per share

## Edgar Filing: ACCENTURE LTD - Form 10-K/A

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

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes  No

The aggregate market value of the common equity of the Registrant held by non-affiliates of the Registrant on February 28, 2002 was approximately \$8.9 billion, based on the closing price of the Registrant's Class A common shares, par value \$0.0000225 per share, reported on the New York Stock Exchange on such date of \$26.19 per share and on the par value of the Registrant's Class X common shares, par value \$0.0000225 per share.

The aggregate market value of the common equity of the Registrant held by non-affiliates of the Registrant on October 29, 2002 was approximately \$6.9 billion, based on the closing price of the Registrant's Class A common shares, par value \$0.0000225 per share, reported on the New York Stock Exchange on such date of \$16.75 per share and on the par value of the Registrant's Class X common shares, par value \$0.0000225 per share.

The number of shares of the Registrant's Class A common shares, par value \$0.0000225 per share, outstanding as of October 29, 2002 was 411,303,410 (which number does not include 28,122,237 issued shares held by subsidiaries of the Registrant). The number of shares of the Registrant's Class X common shares, par value \$0.0000225 per share, outstanding as of October 29, 2002 was 524,094,456.

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The undersigned registrant hereby amends the following items, financial statements, exhibits or other portions of its Annual Report on Form 10-K for the year ended August 31, 2002 as set forth below and in the pages attached hereto.

**ITEM 14. EXHIBITS, FINANCIAL STATEMENT SCHEDULES, AND REPORTS ON FORM 8-K**

The following financial statements with respect to the Accenture Ltd 2001 Employee Share Purchase Plan are filed herewith as exhibits pursuant to Rule 15d-21 under the Securities Exchange Act of 1934, as amended, in lieu of filing on Form 11-K:

- Exhibit 23.3 Consent of Independent Auditors
- Exhibit 23.4 Consent of Independent Accountants
- Exhibit 99.3 Independent Auditors Report
- Exhibit 99.4 Report of Independent Accountants
- Exhibit 99.5
  - (a) Statements of Financial Condition as of August 31, 2002 and August 31, 2001
  - (b) Statements of Operations and Changes in Plan Equity for the Year Ended August 31, 2002 and the Period Ended August 31, 2001
  - (c) Notes to Financial Statements

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf on December 20, 2002 by the undersigned, thereunto duly authorized.

ACCENTURE LTD

By: /s/ JOE W. FOREHAND  
Name: \_\_\_\_\_

Title: **Joe W. Forehand**  
**Chief Executive Officer**

By: /s/ HARRY L. YOU  
Name: \_\_\_\_\_

Title: **Harry L. You**  
**Chief Executive Officer**