

ACCENTURE LTD
Form 8-K
April 14, 2003

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

Form 8-K
CURRENT REPORT

*Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934*

Date of Report (Date of earliest event reported): April 14, 2003

ACCENTURE LTD

(Exact name of Registrant as specified in its charter)

Bermuda	001-16565	98-0341111
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

Cedar House
41 Cedar Avenue
Hamilton HM12, Bermuda

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(Address of principal executive offices)

Registrant's telephone number, including area code: (441) 296-8262

Not Applicable

(Former name or former address, if changed since last report)

Item 7. Financial Statements and Exhibits.

(c) Exhibits

99.1 Press Release, dated April 14, 2003.

Item 9. Regulation FD Disclosure and

Item 12. Results of Operations and Financial Condition

On April 14, 2003, Accenture issued a press release announcing results for the second quarter of fiscal 2003. A copy of the press release is attached hereto as Exhibit 99.1. All information in the press release is furnished but not filed.

In the attached press release Accenture discloses diluted earnings per share and income before minority interest for the fiscal quarters ended February 28, 2002 and 2003 excluding loss on investments and the related tax effect. Management believes this information is useful for investors because it provides a basis to compare Accenture's results of ongoing operations, net of the effects of the investment portfolio that Accenture has disposed of. In addition, the press release presents core earnings using Standard & Poor's Core Earnings methodology. Management believes this information is useful to investors because the core earnings calculations provide investors with greater visibility of the earnings related to primary business operations. The press release also discloses operating cash flow, net of property and equipment additions. Management believes this information is useful in that it assists investors that conduct valuations based on discounted available cash flow.

SIGNATURES

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

ACCENTURE LTD

By: /s/ DOUGLAS G.
SCRIVNER

Name: Douglas G. Scrivner
Title: General Counsel and
Secretary

Date: April 14, 2003