ACCENTURE PLC

CORPORATE GOVERNANCE GUIDELINES

These Corporate Governance Guidelines (these "Guidelines") have been adopted by the Board of Directors (the "Board") of Accenture plc ("Accenture" or the "company"). These Guidelines, in conjunction with Accenture's Memorandum and Articles of Association and the charters of the committees of the Board, form the framework for the governance of Accenture.

FUNCTIONS OF THE BOARD OF DIRECTORS

The Board is responsible for providing governance and oversight over the strategy, operations and management of Accenture. The Board oversees the company's senior management, to whom it has delegated the authority to manage the day-to-day operations of the company.

BOARD COMPOSITION AND PERFORMANCE

Size of the Board

Accenture's Memorandum and Articles of Association provide for a Board size of between eight (8) and fifteen (15) directors.

Mix of Inside and Outside Directors

The Board believes that the interests of the company and its shareholders are best addressed by having a majority of independent directors. The Board believes, however, that inside directors provide valuable perspective to the Board and that the Chief Executive Officer (the "CEO") and non-independent Chairman, if any, should be able to recommend from time to time up to two (2) members of Accenture management for Board membership, subject to approval by the Nominating & Governance Committee and the Board. Furthermore, while remaining committed to having a majority of independent directors, the Board also feels that members who do not meet applicable independence standards may, nevertheless, make valuable contributions to the Board and the company and will from time to time consider such Board members.

Director Independence

The Board shall affirmatively determine that to be considered independent, a director must not have any direct or indirect material relationship with Accenture. The Board has established the standards described in Attachment A to these Guidelines to assist it in assessing director independence.

Committee members shall be subject to any additional independence requirements that may be required by applicable law, regulation or New York Stock Exchange ("NYSE") listing standards from time to time.

The Board shall perform an annual review of the independence of all directors and nominees. Each director, and any nominee, shall provide the Board full information regarding his/her business and other relationships with the company and its affiliates, including executive officers,

to enable the Board to make its determinations. Directors shall inform the Board of any material changes in their circumstances or relationships that might affect the Board's determination.

Director Selection Process and New-Director Orientation

The Board is responsible for selecting and approving nominees for outside directors and for approving management director nominees, if any, proposed by the Chief Executive Officer and non-independent Chairman, if any, as described above. The Board has delegated responsibility for overseeing the screening process to the Nominating & Governance Committee.

Shareholders may recommend future nominees for Board membership by submitting written suggestions in accordance with the company's Memorandum and Articles of Association and applicable law, including name and other pertinent information for the nominee, to:

Chairman of the Nominating & Governance Committee
c/o Accenture
161 North Clark Street
Chicago, IL 60601
USA
Attention: General Counsel, Secretary and Chief Compliance Officer

The Nominating & Governance Committee uses the same criteria for evaluating candidates regardless of the source of referral.

The Board has delegated the responsibility for orienting new directors to the General Counsel, Secretary and Chief Compliance Officer, drawing on other individuals as necessary or appropriate. The orientation program is expected to include a discussion of a broad range of topics, such as the background on 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.

Characteristics of Board Members

The Nominating & Governance Committee is responsible for periodically reviewing with the Board the appropriate skills and characteristics of Board members in the context of the then-current make-up of the Board and its needs at that time.

The Board considers geographic, age, gender and ethnic diversity among its members and expects that its members will have a range of skills and expertise sufficient to provide guidance and oversight with respect to all of Accenture's strategy and operations. The Board expects directors to be open and forthright, to develop a deep understanding of the company's business, and to exercise judgment and courage in fulfilling their oversight responsibilities. Directors should embrace Accenture's values and culture and should possess the highest levels of integrity.

The Board expects that its members will rigorously prepare for, attend and participate in all Board and applicable committee meetings and the Annual General Meeting of Shareholders.

Directors are expected to become familiar with Accenture's organization, management team and operations, in connection with discharging their oversight responsibilities.

Directors must be prepared to devote sufficient time to discharging their responsibilities and are therefore encouraged to limit the number of other boards of public companies on which they serve. Directors who are considering joining other boards must advise the Chairman and the Chairman of the Nominating & Governance Committee in advance of accepting any such other board membership.

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 with respect to these matters as needed.

Retirement Age

The Board has adopted a retirement age of 75. It is expected that any director reaching the age of 75 will complete the term to which he or she was elected. On a case-by-case basis, the Board may determine that a director may serve beyond 75.

Directors Who Change Their Present Job Responsibilities

The Board does not believe that a change in a director's job responsibilities from those held when elected should necessarily result in that individual leaving the Board. However, promptly following any material change in a director's responsibilities (other than on account of retirement), the director shall offer to resign from the Board and all committees thereof. The Nominating & Governance Committee, after reviewing the appropriateness of continued Board membership, will recommend whether the Board should accept or reject such resignation and the Board will decide whether the individual should continue to serve as a director.

When the Chief Executive Officer or any other inside director resigns from his/her position, he/she should offer his/her resignation from the Board at the same time that he/she retires or resigns from Accenture. The Board will decide whether the individual should continue to serve as a director.

Separation of Chairman and CEO Positions; Lead Director

The Board should be free to make this choice any way that seems best for Accenture at a given point in time, in particular at any time there is a vacancy in either position. Therefore, the Board does not have a policy, one way or the other, on whether the roles of the Chief Executive Officer and Chairman should be separated.

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 as the Lead Director. The Lead Director will be responsible for providing oversight with respect to the functioning of the Board. The specific responsibilities of the Lead Director will include: (i) working closely with the Chief Executive Officer and the non-independent Chairman in framing the issues for Board consideration and setting the Board agenda; (ii) working closely with the Chief Executive Officer and the non-independent Chairman to ensure that there is sufficient time for discussion of

all agenda items; (iii) working with the Chief Executive Officer and the non-independent Chairman with respect to information sent to the Board for Board meetings; (iv) presiding at all meetings of the Board at which the Chairman is not present and at all executive sessions of the outside directors; (v) acting as a liaison between the independent directors and the Chairman; and (vi) if requested by major shareholders, to be available for consultation and direct communication. The Lead Director will have the authority to call meetings of the independent directors.

The Lead Director will be identified in the proxy statement for each annual meeting of shareholders, together with a method for interested parties to communicate directly with the Lead Director or the non-employee directors as a group.

Board Compensation

To create alignment with long-term shareholder interests, the Board believes that a substantial majority of an outside director's compensation from the company should be provided in the form of equity. The Board believes that the Lead Director (or independent Chairman, if there is one) and the Chair of each of committee should receive higher compensation than other directors, reflecting the time commitment of such positions. In addition, outside directors receive an additional fee for each committee on which they serve.

Moreover, the Board believes that directors should be long-term owners, and has adopted a policy requiring each outside director to, within three years of his/her appointment, hold equity in Accenture with a current value of three times the value of annual equity grants to directors as set from time to time by the Board based on the Compensation Committee's recommendations. Equity with such value shall be held so long as the director remains a member of the Board. From time to time, management should work with the Board's Compensation Committee to assess Accenture's Board compensation in relation to peer companies. Change in Board compensation, if any, proposed by the Compensation Committee, should be reviewed and approved by the full Board.

Inside directors are not eligible for any director compensation.

Ethics, Conflicts and Board Conduct

Members of the Board shall act at all times in accordance with Accenture's Code of Business Ethics, which is applicable to all directors as well as all other Accenture personnel. This includes, in particular but without limitation, strict adherence to Accenture's policies with respect to conflicts of interest, confidentiality, and ethical conduct in all business and personal dealings. Board members must be mindful of possible conflicts of interest, including anything that could impair their independence as a director under these Guidelines, and should discuss any issues with the Chief Executive Officer, the Chairman and the Lead Director, if any. If a significant conflict arises and cannot be resolved, the director would be expected to resign. The Board is further committed to full disclosure in accordance with all applicable requirements of potential conflicts and any waiver approved by the Board.

The company will not make any loans or extensions of credit to directors. No director or immediate family member may provide personal services for compensation to the company other than Board compensation described elsewhere in these Guidelines.

Board Interactions with Third Parties

Management speaks for Accenture. Individual directors may, at the request of the management, meet or communicate with various parties that are involved with Accenture. The Chief Executive Officer shall be the primary spokesperson for the company. The Chairman also will act as spokesperson for the company consistent with his/her role and the responsibilities that he/she is expected to perform by the Board and the Chief Executive Officer.

Performance Evaluation

The Board conducts an annual evaluation of its overall effectiveness and the effectiveness of each committee. The Nominating & Governance Committee, using an evaluation questionnaire administered by the General Counsel, Secretary and Chief Compliance Officer, manages this process. The Chairman of the Nominating & Governance Committee, the Chairman and the Lead Director, if any, will review the feedback and use the information to implement changes or improvements in the functioning of the Board.

Review of Corporate Governance Guidelines

The Nominating & Governance Committee should review these Guidelines on a periodic basis.

LEADERSHIP

Selection of CEO

The Board is responsible for selecting and removing the Chief Executive Officer. In selecting a Chief Executive Officer, the Board may consider candidates from within or outside of Accenture.

Formal Evaluations

The Board, through delegation of authority to the Nominating & Governance Committee, should conduct an evaluation of the Chief Executive Officer annually. The independent Chairman or Lead Director should communicate such evaluation to the Chief Executive Officer. The Board, through delegation of authority to the Nominating & Governance Committee, should also conduct an annual evaluation of any non-independent Chairman. The Lead Director should communicate such evaluation to such Chairman. These evaluations should be based on predetermined criteria.

The Compensation Committee will consider the evaluation as part of its decision relating to the compensation of the Chief Executive Officer and the non-independent Chairman, if any.

Succession Planning

On a regular basis, but no less frequently than annually, the Chief Executive Officer should meet with the outside directors, or a committee designated by the Board, to discuss CEO succession and the Chief Executive Officer's suggestions regarding potential successors. The outside directors, or such committee as may be designated by the Board, should, periodically in the normal course of meeting with Accenture management, have a process for meeting with executives who may be successor candidates.

In addition, the Chief Executive Officer should report annually to the full Board regarding non-CEO management succession planning.

BOARD OPERATIONS

Board Agenda

The Chief Executive Officer will work with the Chairman and the Lead Director, if any, to establish the agenda for each Board meeting.

Each Board member may suggest items to be placed on the agenda.

Board Materials Distributed in Advance

Information and data that are important to the Board's understanding of the business and any agenda items will, to the extent practicable, be distributed before the Board meets, with sufficient lead time to allow directors to give such materials appropriate attention. Any director may request that certain information be included in the Board materials. On occasions in which the subject matter is too sensitive to distribute, the information will be discussed at the meeting. Board members shall also have access to company information as they may require.

Meetings of Non-Employee Directors

The Board's policy is to have a separate meeting of the outside directors at least twice a year during the regularly scheduled Board meetings, or as otherwise determined appropriate by the independent Chairman or the Lead Director, without management present. In addition, the independent directors shall meet periodically as a group. Either the independent Chairman or the Lead Director, whichever role has been designated by the Board at the time, will chair the meetings.

Board Access to Senior Management

Board members have complete access to any member of Accenture management or any Accenture employee. It is assumed that Board members will use judgment to be sure that this contact is not distracting to the business operations of Accenture.

Furthermore, the Board encourages management to bring into Board meetings Accenture personnel who: (a) can provide additional insight into the items being discussed because of

personal involvement in these areas; and/or (b) have future potential that the senior management believes merits their being given exposure to the Board.

Board Access to Advisors

The Board and its committees will have the authority to retain (either on a regular basis or in specific circumstances in their discretion) at the company's expense, any financial, legal, compensation or other experts or advisors deemed necessary or appropriate to properly exercise their responsibilities.

BOARD COMMITTEES

Number and Structure of Committees

The Board currently has the following four standing committees: Audit Committee, Nominating & Governance Committee, Compensation Committee and Finance Committee. Each standing committee will have a written charter, approved by the Board, which describes the committee's general authority and responsibilities. Committee charters are available on the company's website at www.accenture.com in the "Investor Relations" section, and a brief description of committee functions is available in the company's annual proxy statement. There will, from time to time, be occasions in which the Board may want to form a new committee (whether standing or ad hoc) or disband a committee depending upon the circumstances.

Assignment of Committee Members

The Board is responsible for the assignment of Board members to various committees and will consider the skills and qualifications of each director, as well as the interests of individual directors, in making assignments.

The membership of the Audit Committee, Nominating & Governance Committee and Compensation Committee will include only independent directors pursuant to the NYSE listing standards.

Frequency and Length of Committee Meetings

The Chairman of each committee, in consultation with committee members, will determine the frequency and length of the meetings of the committee.

Committee Agenda

The Chairman of each committee, in consultation with the appropriate members of management and staff, will develop the committee's agenda. The committee agenda and meeting minutes of each committee will be shared with the full Board.

COMMUNICATING CONCERNS TO THE BOARD

Accenture has established several means for interested parties to communicate concerns about the company's conduct or practices to the Board. If the concern relates to the company's

business ethics or conduct, financial statements, accounting practices or internal controls, the concern may be submitted to the Chairman of the Audit Committee, in care of the General Counsel, Secretary and Chief Compliance Officer. All such concerns will be forwarded to the Chairman for review. The company's Code of Business Ethics and underlying policies prohibit any retaliation or other adverse action against anyone for raising a concern in good faith. If anyone nonetheless prefers to raise his/her concern in an anonymous manner, he/she may do so. The company also has established internal mechanisms for communicating concerns or questions to the company's compliance office, including e-mail to compliance.program@accenture.com or by phone to the Accenture Ethics Line at 1-312-737-8262.

The Board directs management to post these Guidelines on the company's website. The Board solicits comments and suggestions on these Guidelines; they may be directed to the Board c/o General Counsel, Secretary and Chief Compliance Officer, 161 North Clark Street, Chicago, IL 60601.

Revised October 20, 2011

Attachment A – Independence Standards

The Board has established the following standards to assist it in assessing director independence:

1. A director will not be independent if:

    a. the director is, or has been within the last three years, employed by Accenture or any subsidiary of Accenture (collectively, "Accenture") or an immediate family member is, or has been within the last three years, an executive officer of Accenture;
    b. the director (i) is a current partner or employee of a firm that is Accenture's internal or external auditor, (ii) has an immediate family member who is a current partner of such a firm, (iii) has an immediate family member who is a current employee of such a firm and personally works on Accenture's audit or (iv) was, or an immediate family member was, within the last three years, a partner or employee of such a firm and personally worked on Accenture's audit within that time;
    c. the director or an immediate family member is or has been employed, within the last three years, as an executive officer of another company where any of Accenture's executive officers at the same time serves or served on that company's compensation committee; or
    d. the director has received, or has an immediate family member who has received, direct compensation from Accenture, if the amount of payments has exceeded $120,000 during any twelve-month period within the last three years other than director and committee fees and except for compensation received by an immediate family member for service as an employee of Accenture other than an executive officer.

For purposes of these independence standards, an "immediate family member" includes a person's spouse, parents, children, siblings, mothers and fathers-in-law, sons and daughters-in-law, brothers and sisters-in-law, and anyone (other than domestic employees) who shares such person's home.

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

    a. the director is a current employee, or an immediate family member is a current executive officer, of another company that has made payments to, or received payments from, Accenture for property or services in an amount which, during any of the company's prior three fiscal years, did not exceed the greater of 2 percent of the consolidated gross revenues of the other company or $1 million.
    b. the director is an officer, director, trustee (or equivalent) of a charitable or nonprofit organization and, during the company's prior three fiscal years, the amount of charitable contributions directed by Accenture or its executive officers (not including those matching contributions by employees) to that organization did not exceed the greater of 2 percent of the organization's consolidated gross revenues or $1 million.

3. Any director with a relationship that exceeds the financial guidelines of section 2 above for the periods noted will not be deemed independent unless an express determination to the contrary has been made by the Nominating & Governance Committee in accordance with the applicable rules of the NYSE.

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