

ACCENTURE LTD  
Form 8-K  
January 13, 2004

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, DC 20549

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**Form 8-K**

**CURRENT REPORT**  
Pursuant to Section 13 OR 15(d) of the  
Securities Exchange Act of 1934

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Date of Report (Date of earliest event reported): January 13, 2004

**ACCENTURE LTD**

(Exact name of Registrant as specified in its charter)

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

**001-16565**  
(Commission  
File Number)

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

**Canon's Court**  
**22 Victoria Street**  
**Hamilton HM12, Bermuda**  
(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)

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**Item 12. Results of Operations and Financial Condition**

On January 13, 2004, Accenture issued a press release announcing results for its first fiscal quarter ended November 30, 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 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. In the attached press release Accenture also discloses free cash flow, defined as operating cash flow net of property and equipment additions. Management believes that by providing more visibility on free cash flow and reconciling to operating cash flow, Accenture provides another consistent metric from which the quality of its business may be monitored.

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**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: January 13, 2004