ACCENTURE LTD
Form 8-K
November 09, 2001

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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): November 9, 2001

ACCENTURE LTD
(Exact Name of Registrant as Specified in 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
(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 4. Change in Registrant's Certifying Accountant.

At the request of the Audit Committee of the Board of Directors of

Accenture Ltd ("Accenture"), PricewaterhouseCoopers LLP ("PwC") resigned as the independent accountant for Accenture and its subsidiaries effective upon completion of the audit of the August 31, 2001 financial statements, which is expected to occur at the end of November 2001. Accenture's request for PwC's resignation was not based on concerns as to the quality of PwC's work or on any disagreements with PwC. It was based upon the continuing competitive situation between PwC's consulting practice and Accenture, which Accenture had expected to be eliminated some time ago.

The Audit Committee of Accenture's Board of Directors has begun a process to select a successor independent accountant and expects to propose the appointment of a successor independent accountant by the end of November 2001.

PwC was appointed as the independent accountant of Accenture in September 2000 and in connection with Accenture's initial public offering audited the fiscal 2000, 1999 and 1998 financial statements. The report of PwC on these financial statements contained no adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audit referred to above and through November 9, 2001, there were no:

(i) disagreements between Accenture and PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which disagreements, if not resolved to the satisfaction of PwC, would have caused them to make reference to the subject matter of the disagreement or disagreements in their report on the financial statements for such years; or

(ii) reportable events involving PwC that would have required disclosure under Item 304(a)(1)(v) of Regulation S-K.

Accenture has requested that PwC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated November 9, 2001, is filed as Exhibit 16.1 to this Form 8-K.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

16.1 Letter from PricewaterhouseCoopers LLP to the Commission dated November 9, 2001.

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: November 9, 2001

INDEX TO EXHIBITS

Exhibit Number	Exhibit
16.1	Letter from PricewaterhouseCoopers LLP to the Commission, dated November 9, 2001