Code of Business Ethics: Our core values in action
Our Code of Business Ethics reinforces our core values and drives our culture of compliance, ethical decision making and accountability.

Our core values shape the culture and define the character of our company. They guide how we behave and make decisions.

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This file is in A4 format. The print feature on the navigation bar sets to your print settings.

For further information, access our Policies Website.
To All Accenture People:

For more than 50 years, our success has been based on a core set of beliefs, behaviors and values that have transcended both generations and geographies. From our earliest days as technology pioneers to our position today as a Fortune Global 500 industry leader—collaborating with our clients to help them become high-performance businesses and governments—Accenture’s men and women have always been committed to upholding the highest professional and ethical standards.

Accenture has six core values that are enduring and differentiating, and they continue to serve us well as an organization: Stewardship, Best People, Client Value Creation, One Global Network, Respect for the Individual and Integrity. These simple, yet powerful values have continually guided our decision making, as well as our interactions with our clients, the communities in which we work and each other, in pursuit of our vision: To become one of the world’s leading companies, bringing innovations to improve the way the world works and lives.

The most important thing about our core values is that we live them through our actions. This is one of the reasons we refocused and relaunched the Accenture Code of Business Ethics with our core values as the centerpiece. The Code is a critical part of operating Accenture as a high-performance business.

I hope you will find this version of the Code to be a practical, user-friendly resource. Together with the Accenture Leadership Statement, the Code describes many of the types of behaviors and actions associated with living our core values. It also includes the Accenture Ethical Decision-making Model, which offers a structured approach to thinking about ethical dilemmas.

Everyone at Accenture has a role in protecting our company, our reputation and our brand. We must educate ourselves in this area—not just to ensure we comply with laws and policies but also to ensure that we have the best tools and resources to practice ethical decision making with clear accountability. This is about each individual stepping up as a leader and a role model to help foster an ethical environment and maintain the high standards that underpin our reputation.

Along with our people, our brand and reputation are the most precious things we have as a company, and we have an obligation to protect them by upholding our core values and Code of Business Ethics.

On behalf of our board of directors, I want to thank you for your continuing efforts to live our core values and follow our Code of Business Ethics every day.

William D. Green
Chairman & CEO
September 1, 2006
A Message from Our Compliance Officer

The Code of Business Ethics applies to all Accenture people—Accenture’s directors, officers and employees in every country, workforce and entity. In addition, third parties, such as consultants, agents and independent contractors are required to comply with the Code when acting on Accenture’s behalf.

Business ethics are critical for our company’s success because they build trust and transparency. Trust and transparency, in turn, build the right environment for our people, our clients, our suppliers, our stakeholders and the communities in which we work. They are fundamental to how we work and live throughout the world.

The Accenture Code of Business Ethics shows how we can build the right environment. Through specific “action statements,” it captures how we put our core values and principles into practice and what we must do to comply with the law. While the Code does not try to capture every possible action, it reminds us that Accenture will not tolerate behavior that falls short of these expectations. To guide our people further, it includes links to key Accenture policies.

The Code is designed to help each of us aim higher than simply complying with the law: It goes without saying that we comply with applicable laws—we hold ourselves to a greater standard. Our target is ethical business practices—running our business in a manner we can be proud of and which reflects the image and heritage of Accenture. We strive to be a good corporate citizen, making a positive contribution in our relationships with all key stakeholders, including the communities in which we work and live, as well as with clients, suppliers, employees and shareholders.

When we live our core values we make good decisions. Our Code of Business Ethics guides how to behave according to those values. For those situations in which it is clear how to apply the law or our policy, we have zero tolerance for violations. In the more difficult situations that involve hard judgments between competing values, we expect all of our people to get assistance and involve others to help make good decisions. Accenture investigates alleged violations of our Code and policies, and we discipline violators, including terminating their employment where appropriate.

Acting ethically is your personal responsibility. Employees who come forward with concerns play an important role in maintaining our ethical workplace and high-performance business. If you have questions about the Code, contact the Ethics and Compliance Program at ethics.compliance.pr@accenture.com or visit the Ethics and Compliance Home Page. For a full list of resources, see the Where to Go for Help section in this Code.

Do more than read this Code—measure your actions against it. You have a responsibility to act when you have good reason to suspect a violation of this Code.

Douglas G. Scrivner
General Counsel and Secretary, and Compliance Officer
September 1, 2006
Our Code at a Glance
Living the Code of Business Ethics: Our core values in action

Stewardship in action
- We respect and support our communities and the environment, and we encourage active involvement in charitable activities
- We act like owners of the company and make decisions within our authority
- We share our deep experience to maximize its value
- We protect and invest in Accenture’s assets and safeguard Accenture’s proprietary and confidential information
- We use electronic communications technology responsibly and professionally
- We encourage appropriate participation in political activities

Best People in action
- We foster a fair and positive environment in which people can grow and succeed
- We seek to engage our people and understand different points of view
- Our personal relationships and activities do not compromise Accenture’s objectivity or reputation
- We respect prior employment obligations

Client Value Creation in action
- We seek to build long-term relationships with our clients based on delivering value
- We commit to what we can deliver and deliver on what we commit
- We seek to understand and follow our clients’ codes of conduct
- We comply with government contracting and procurement laws
- We purchase goods and services on their merits

One Global Network in action
- We are a good corporate citizen and follow consistent global standards
- We are fierce but fair competitors
- We understand and comply with laws that affect the cross-border movement of people and goods
- We protect the privacy of personal information and comply with data privacy laws
- We engage with governments in each country in which we operate as a local company yet we speak with a consistent global voice
- We live our global brand

Integrity in action
- We refuse to offer bribes or make questionable payments
- We do not give or receive inappropriate gifts or hospitality
- We communicate accurate, timely and relevant information to our stakeholders
- We prepare and provide complete and accurate financial and other reports and records
- We protect the proprietary information and licenses of our clients and others
- We avoid conflicts of interest
- We handle “inside information” appropriately and lawfully

Respect for the Individual in action
- We foster an inclusive environment that values individual uniqueness
- We treat each other with respect and do not tolerate harassment or intimidation
- We maintain a safe and nonthreatening workplace
Building a heritage for future generations, acting with an owner mentality, developing people everywhere we are, and meeting our commitments.

Living our Code: Stewardship in action
- We respect and support our communities and the environment, and we encourage active involvement in charitable activities
- We act like owners of the company and make decisions within our authority
- We share our deep experience to maximize its value
- We protect and invest in Accenture's assets and safeguard Accenture's proprietary and confidential information
- We use electronic communications technology responsibly and professionally
- We encourage appropriate participation in political activities
We respect and support our communities and the environment

As a good corporate citizen, we believe that the health of our business is tied to the health of the communities and environment in which we work and live. Our corporate citizenship programs operate globally and locally. Using our skills and experience, we collaborate with others to serve our local communities.

Accenture is committed to protecting the environment and the health and safety of our employees, contractors, guests and neighbors. As a part of this commitment, we comply with relevant environmental, health and safety laws and requirements wherever we operate. Such laws and regulations, at all levels of government, set the minimum standard for our facilities and practices; we strive to minimize any harmful effects on the environment caused by our activities and to achieve continual improvement in our environmental performance.

We recognize the business imperative and responsibility to reduce our own environmental impact and to contribute sensibly to reducing other negative impacts. We encourage our employees to use resources carefully and we seek to collaborate with clients to improve their environmental performance. Environmental responsibility is one of many criteria we consider when evaluating and selecting suppliers.

We encourage active involvement in charitable activities

We believe that active participation in charitable activities, both on behalf of the company and as individuals, is a responsibility and an act of stewardship.

Throughout the world, Accenture and Accenture Foundations— independent organizations that bear the Accenture name—give generously each year globally and locally. We also encourage Accenture people to give their effort and experience by volunteering personal time and participate in business-sponsored initiatives to help find ways to combine technology and consulting services with structured programs and enhance the company’s impact.

Accenture supports community involvement by its people. Before using the Accenture name to endorse a charitable organization or event, individuals should consult with Human Resources.

Policy 0099-Charitable Activities

We act like owners of the company and make decisions within our authority

As part of our powerful partnership heritage, we focus on Accenture’s interests above our personal interests and our ability to maximize personal financial rewards. We act and make decisions like responsible owners of the company, and indeed Accenture encourages each of us to act as if we were owners—by being vigilant and responsible with resources and to own shares in the company, if possible.

Stewardship means helping to build a stronger organization for the future by protecting our assets, investing in the future and using Accenture resources as if they were our own. It means taking accountability for the current and future health of our business by balancing the market’s short-term demands with the company’s long-term needs, and creating present and future shareholder value. It means taking our place in the community and caring for the environment. As stewards, we commit to our shared vision through both words and deeds, developing relationships across all our business, and counseling, mentoring and training our teams and client personnel.
We spend Accenture's money as if it were our own and speak up when we recognize wrongdoing. And we cross-check with each other when facing significant risks.

At the same time, as “business operators,” we understand our legal and business structure and that our authority to act in the name of Accenture is delegated to us from the board of directors and management. No Accenture person has authority to represent Accenture without having that power delegated specifically, and each of us needs to know the limits of our individual authority as a “business operator.” Each Accenture person should help ensure that decisions are made at the right level in the organization.

We share our deep experience to maximize its value

Accenture’s strength is built upon our people’s knowledge and experience; our business model is based on our ability to develop, share and reuse innovation so that we can get the right experience and know-how to the right colleagues at the right time. While always protecting proprietary data and confidential information, we actively share that knowledge with each other by breaking down barriers that may keep us apart. We share our deep experience across the world using our extensive tools and systems, such as the Accenture Knowledge Exchange, our global application housing most of the knowledge assets that Accenture uses to sell and deliver work to our clients.

We protect and invest in Accenture’s assets

Accenture employees use the utmost care to protect Accenture’s physical assets (buildings, equipment and computers, etc.), as well as Accenture’s intangible assets—our brand, reputation and extremely valuable proprietary information, such as our intellectual property and confidential information.

Accenture’s intellectual assets distinguish us in the marketplace and generate revenue. They include our intellectual property, which we must manage and protect to out-perform our competitors. Our intellectual assets are the building blocks of our distinctive, innovative capabilities and forge our continued ability to win in the market. Losing these assets through theft, misuse, carelessness or poor client contracts jeopardizes Accenture’s future.

Every Accenture person can help the company by:

- Generating innovations that can be patented to help develop our portfolio of world-class intellectual property assets.
- Protecting our intellectual property rights aggressively in every engagement contract and with third parties.
- Using our intellectual property to generate revenue for Accenture and value for our clients and stakeholders.

Much of our proprietary information is confidential and may be subject to copyright, patent or other intellectual property or legal rights. Accenture people have access to much proprietary information and our competitors and others in the industry—security analysts, journalists and consultants—understand that value. Because this information, particularly our confidential information, gives us a competitive edge in the marketplace, the company’s financial health or reputation may be damaged if our competitors or others obtain such information. If someone interested in information about Accenture contacts you, do not share Accenture information unless you have been authorized to do so. Before disclosing or receiving someone else’s confidential information, follow Policy 69 and consult with colleagues, including the Legal group, if necessary. Current and former employees must never use Accenture confidential information for personal gain or advantage—

A trade association has invited me to speak at its meeting. Is this OK?

Generally, but do not share confidential or inside information when presenting to outsiders. Obtain your supervisor’s approval before responding to the invitation.

We safeguard Accenture’s proprietary and confidential information

Accenture’s proprietary information is any information Accenture owns. It includes any data in Accenture databases and records, including e-mails, such as: personnel organizational changes; technical information about our offerings, services or research; business or marketing plans; software; and financial data. Proprietary information results from our people’s hard work and innovation, as well as from substantial investments in planning, research and development.

We manage our archives and records to comply with the law, contractual obligations and Accenture policy. Some company records—tax and data privacy materials, for example—must be kept in their original form. If you receive an instruction called a “Hold Notice” from the Legal group not to destroy certain records, you must comply strictly and preserve all electronic and hard-copy records described in the Hold Notice, including e-mails and drafts, until you receive further instructions from Legal. If you become aware of a government investigation, dispute or litigation involving Accenture, and if you have
What is a harmful disclosure of proprietary or confidential information?

- Disclosing a proposed executive or organizational change can hurt employee morale and can interfere with Accenture's plans.
- Disclosing an unannounced Accenture client negotiation can hurt us by giving competitors an opportunity to interfere and time, potentially, to match our solution; it may also violate a nondisclosure agreement with our client.

Peer-to-peer, file-sharing or other downloading services to violate intellectual property rights or to access illegal or inappropriate content.

We are responsible for securing, protecting and keeping control within our business the computers and other electronic devices the company provides us, as well as our own mobile phones and personal computers we use to conduct Accenture's business.

We encourage appropriate participation in political activities

As a company, Accenture participates directly in the political process to support positions important to our business and also to share our points of view on issues of global significance.

A new co-worker does not have access to the Portal yet. Can she borrow my password?

No, she must wait for her own password. Your password is the key to your legally binding electronic signature and you are responsible for any user activity processed under your password.

By each of us keeping tight control over our passwords and changing them periodically, we protect our data from unauthorized users.
Best People

Attracting and developing the best talent for our business, stretching our people and demonstrating a “can do” attitude.

Living our Code: Best People in action

- We foster a fair and positive environment in which people can grow and succeed
- We seek to engage our people and understand different points of view
- Our personal relationships and activities do not compromise Accenture’s objectivity or reputation
- We respect prior employment obligations
Best People means creating a positive, energetic environment to enable our employees to grow, succeed and build confidence from what they achieve, both inside the company and in the community. It means searching out the best talent, seeking opportunities to develop leading-edge skills and taking time to integrate new people into the company.

We foster a fair and positive environment in which people can grow and succeed

Our competitors can copy our strategies, but they cannot copy our values, our ability to execute or our people.

As our business continues to grow and change, so do our workforces. We respect employees in each of the workforces and value their unique contributions. We understand and respect the different roles that each employee plays in the success of Accenture. Accenture employees’ career paths are driven by their talents, skills and ability to perform as well as by the company’s business needs. We give honest and timely feedback to each other, formally and informally, and expect to be treated fairly and to work in an environment free from unlawful or unfair discrimination.

Accenture develops its people by providing an empowering environment. Our people want to contribute and the company gives them the opportunities to grow, to acquire skills and experience, and to be their best.

Policy 0078-Meritocracy

We seek to engage our people and understand different points of view

We welcome diverse opportunities to engage with and listen to our people’s concerns. We look for ways to understand what is important to them and their different points of view. In many countries where Accenture operates, employees may be represented by works councils or trade unions. Accenture seeks to collaborate with consultative bodies to help us address the important business issues that affect our people. We encourage and support social dialogue in accordance with local law and practices.

Our personal relationships and activities do not compromise Accenture’s objectivity or reputation

Accenture strives to avoid any risk of compromising its professional objectivity and reputation. Family and personal relationships in the workplace may raise this risk and jeopardize a professional work climate. In any situation where family or personal relationships could interfere with employment matters, including performance evaluations, promotions, career progression, work assignments or the work environment generally, employees should take the initiative and consult with Human Resources to address the situation.

Because we do not want to damage Accenture’s business, image or reputation, we conduct our personal activities, which include our personal financial and tax affairs, in the same way we conduct our business activities: with the utmost integrity.
Family and personal working relationships

If you and someone in your household, family or personal life work for Accenture, ask yourself:

- Does either of you exercise influence over the other at work?
- Does one of you supervise or report to the other?
- Does either of you provide input on the other’s performance, career or other business matter?

If you answer yes to any question, one of you may be required to change position: An employee may not have a reporting relationship with someone in his or her personal life.

Before participating in activities outside the company that may negatively affect how we perform our jobs, employees should take the initiative to consult with Human Resources or their supervisor. Our outside activities should not conflict with our jobs or adversely affect Accenture’s business, image or reputation.

Policy 100-Family and Personal Working Relationships

We respect prior employment obligations

Accenture hires the best people and respects their different roles throughout the company. Because we no longer rely solely on recruiting our people directly from universities, we actively seek people from outside the company from many sources.

At all times, we respect the valid and enforceable obligations that new and potential employees may have to their current or previous employer, such as restrictions regarding confidential or proprietary information or whether they may solicit clients or employees of their former employer. For example, employment agreements may contain restrictions on joining a competitor for a period of time.

Because we respect our competitors and clients, we do not ask our new employees to violate their valid obligations to their previous employers. We deal with our new employees as we expect others to deal with former Accenture employees.

Because Accenture expects employees to uphold their lawful obligations to prior employers, employees who believe that a job activity may conflict with these obligations should notify their supervisors immediately. Before starting with Accenture, all incoming employees should resolve any issues or concerns regarding their employment. We also protect our relationships with our clients by consulting with them before we hire any of their employees.

Policies 0114-Prior Employment Agreements, 0909-Client Hiring Restrictions
Respecting prior employment obligations

Someone from a competitor just joined Accenture. I’d like to learn about a business process that her former employer uses. Can I ask?

Obtaining competitive information from former or current employees is a delicate matter. Avoid putting yourself and others at risk by referring this situation to the Accenture Competitor Intelligence group, a team dedicated to obtaining this information in an appropriate manner.

During a new hire interview, what if the candidate offers to talk about his current employer’s pricing models? What should I do?

Tell him that you will not discuss confidential or proprietary information that belongs to another company, and consider carefully whether this is the type of person who would exemplify our core values.

A recent hire has extensive industry experience and knowledge about our competitors. How much information from her previous employment can she share?

You should not ask for any confidential or proprietary information about the employee’s former employment, nor should you allow her to volunteer such information. Contact the Legal group for guidance in this area.
Client Value Creation

Improving our clients' business performance, creating long-term, win-win relationships and focusing on execution excellence.

Living our Code: Client Value Creation in action

- We seek to build long-term relationships with our clients based on delivering value
- We commit to what we can deliver and deliver on what we commit
- We seek to understand and follow our clients' codes of conduct
- We comply with government contracting and procurement laws
- We purchase goods and services on their merits
We seek to build long-term relationships with our clients based on delivering value

Our client relationships are rooted in trust and delivering real value. We base our advice, recommendations and solutions on objective criteria and the needs of the client, not on convenience or self-interest. This means we will decline an opportunity if we believe we cannot deliver value and we will tell the client why. Because we understand that the organization is our client—rather than any individual employee or officer—we are open and transparent in our relationships with people at all levels in the organization.

We commit to what we can deliver and deliver on what we commit

We forge business relationships that endure and prosper because they are based on mutual respect and trust. Because Accenture’s size, scope and talent mix often require different people to sell, negotiate and deliver our services, our people do not make promises the company cannot keep. Through available internal resources or by teaming with others, we ensure we have the skills and capabilities necessary to deliver the work we sell. We are aware of the limits on the scope of our business and seek appropriate approvals before committing to expand that scope.

If ever you feel you are falling short of our commitments, consult with others and ask for help.

Policies 0017-Global Quality Assurance, 0077-Client Satisfaction and Expectation Management

We seek to understand and follow our clients’ codes of conduct

Accenture people understand that our clients have codes of conduct comparable to our own. We recognize that in certain industries and sectors, like financial services, or working with governments or clients owned or controlled by governments, rules of conduct can be more stringent than our own.

We seek to understand not only our clients’ business requirements, but also how our clients expect us to interact with their people—and we comply with these expectations. We do not rely on individual client employees or even officers to tell us a client’s rules; we should understand them ourselves.

Policies 0017-Global Quality Assurance, 0077-Client Satisfaction and Expectation Management
Delivering on what we commit and following our clients’ codes of conduct

The client’s chief information officer really wants us to do a project but does not have a business case. I do not think it is the right thing for the client. What should I do?

You should decline a project when you don’t believe it will generate real value for a client. We actually gain credibility with a client organization when we challenge proposals or requests that are unlikely to solve their business problem. Being honest and courageous is not only the right thing to do, but it saves us from inevitable criticism later from the client’s CEO, who will say, “Why didn’t you tell me?” Such criticism weakens the client relationship and undermines our reputation.

Can you:

- Invite a new C-level executive at one of our most valued clients to an Accenture-sponsored event?
- Give a long-time client contact an Accenture branded item or invite her to your quarterly team dinner?
- Invite a senior client leader to a “Tomorrow’s Technology Forum”, which Accenture regularly sponsors, so she can discuss with other C-suite executives issues of common interest while we showcase our thought leadership on cutting-edge technology?

Answer:

You do not know, unless you have read your client’s code of conduct.

Accenture-sponsored events often provide clients with legitimate opportunities to learn more about our services and offerings and to build relationships with Accenture. When done properly, participation at these events is accepted business practice and often clients choose to pay to attend.
We comply with government contracting and procurement laws

Throughout the world, Accenture provides services to governments and government-owned entities at all levels. Every country where Accenture operates has laws and regulations on how to contract with its government organizations. We comply with all applicable government contracting laws and regulations. All Accenture people who serve government clients are responsible for understanding the legal requirements and restrictions that apply to their work. "Government clients" can include even partially state-owned enterprises that otherwise appear to be commercial organizations, but which can carry risks and liabilities like any other government client.


We purchase goods and services on their merits

Accenture purchases goods and services on price, quality, performance and suitability. We avoid transactions that even appear to be improper or illegitimate, such as money laundering, or that may misrepresent the accounting reports or results of any party to the transaction. For example, we do not place a purchase order for software that we do not need simply to help a client meet its financial objectives, and we do not purchase from a client to induce them to purchase services from Accenture.

To control our business and financial expenditures and to maximize our buying power, employees require approval and authorization before committing to purchases or paying invoices. The appropriate people assess whether the business expense is valid, that we have received the goods or services that we expected, and that the invoice complies with our purchasing policies.


It’s near fiscal year end and I have money left in the budget. Can I pre-pay an equipment expense for next year so that it will be applied against this year’s budget?

No. You must record expenses in the proper accounting period: Charge activities to the fiscal year in which they occur. If you need to pre-pay this year for an activity occurring next year, alert your local Finance team to record the item as a pre-paid expense.
Mobilizing the power of teaming to deliver consistently exceptional service to our clients anywhere in the world.

Living our Code: One Global Network in action

- We are a good corporate citizen and follow consistent global standards
- We are fierce but fair competitors
- We understand and comply with laws that affect the cross-border movement of people and goods
- We protect the privacy of personal information and comply with data privacy laws
- We engage with governments in each country in which we operate as a local company yet we speak with a consistent global voice
- We live our global brand
Our combination of deep industry and business process knowledge and broad global resources enables us to mobilize the right people, skills and technologies to help clients achieve high performance. We value teams with diverse viewpoints. By focusing on sharing our knowledge and expertise across our entire network, we build differentiated thought leadership and a competitive edge.

We are a good corporate citizen and follow consistent global standards
Accenture takes very seriously its responsibility to operate as a good corporate citizen. Throughout our history, we have led corporate citizenship activities, both globally and locally. As a global company, we seek to achieve an appropriate balance between global interests and local concerns and requirements.
Guided by a sound corporate citizenship framework and a set of long-standing core values, Accenture people strive to use the same principles of high performance that apply to our work for our clients in corporate citizenship efforts. We are passionate about making a difference and support each other in doing what we believe is right for the communities in which we work and live.

As a global company, we understand that economic and political philosophies and forms of government differ throughout the world. We acknowledge the wide diversity among the social customs and cultural traditions in the countries in which we operate. We respect and embrace such differences, and to the extent that we can do so in keeping with the principles of our Code of Business Ethics, we adapt our business practices to local cultures and traditions, using our global experience to achieve the best results for the company.

Accenture and its people comply with all applicable laws throughout the world. If a local law conflicts with our Code, we follow the law; if a local business practice conflicts with our Code, we follow our Code. When in doubt, ask for help.

We are fierce but fair competitors
A competitor in one region may be an ally to our organization in another. Competing and cooperating with the same company at the same time magnifies the risks of violating antitrust laws. Accenture strives to avoid even the appearance of any agreement or understanding that might violate these laws.
We abide by antitrust and competition laws wherever we do business. These laws differ by country and are complex and not obvious. Violations may result in civil and criminal penalties against the company and individuals.
Accenture expects to compete vigorously in the marketplace; however we must conduct our business affairs fairly and lawfully. While we compete fiercely, we do not manipulate, conceal...
or misrepresent any material fact to gain an unfair advantage over our competitors. We market our services and solutions on their merits and do not disparage or provide misleading information about our competitors.

Accenture recognizes the importance of collecting public information on our competitors. However, employees should obtain that information in a professional and ethical manner and avoid any perception of improper behavior. For example, we do not solicit a competitor's confidential information as part of our professional, social or personal relationships with others who have access to that information. And we will not use others to do things we cannot.

Can I pretend to be a customer to get pricing information from our competitors?

No. Obtaining information about a competitor by misrepresenting your identity or by inducing an employee of the competitor or a third party to divulge confidential information is inappropriate. Gathering information about our competitors is a legitimate business activity when done lawfully and ethically. We certainly do not search through our competitors' trash or allow others to do so for us.

What are examples of acceptable competitive information?

- Industry analyst reports
- Non-confidential customer or supplier intelligence
- Public information—what companies disclose in their SEC filings and at conferences
- Loss reviews conducted with our clients

Do’s and Don’ts of antitrust and competition laws:

- Do not discuss pricing or the terms of our bid with a competitor.
- Do not agree with competitors to target certain customers, products, services or geographic territories.
- Do not agree to boycott a customer, supplier, licensor or licensee.
- Do not agree with a vendor or a customer on the prices at which a product will be resold to a third party.
- Obtain the Legal group’s review before:
  - Communicating with our competitors or participating in trade association activity.
  - Teaming with our competitors.
  - Entering into joint bidding or supply arrangements or forming a joint venture.
  - Acquiring assets or voting securities.
  - Agreeing to contracts containing exclusivity provisions.
We understand and comply with laws that affect the cross-border movement of people and goods

Export control laws have vast reach and cover the export and re-export of goods, software, data and technology that originate in countries where Accenture operates. These laws govern exchanges of information across national boundaries, including e-mail and Web access. We abide by export control and anti-boycott laws and regulations wherever we operate. For example, the United States controls the release of technical information to non-US nationals even within the United States.

Anti-boycott laws prohibit Accenture from agreeing with others not to do business with certain countries or companies, or to provide information about business relations with certain countries or companies. These laws also prohibit Accenture from discriminating against, or providing information about, individuals or companies on the basis of race, religion, gender, national origin or nationality. In some cases, Accenture may be required to report to government agencies situations in which we are requested to participate in any of the foregoing.

Various governments exercise economic sanctions against, for example, certain countries, terrorists, terrorism-sponsoring organizations, entities involved in the proliferation of weapons of mass destruction and international narcotics traffickers. Even an indirect facilitation of a transaction may be prohibited; for example, using a subcontractor to do what Accenture may not. Accenture abides by these laws. Policy 0055 lists the currently approved countries and entities where and with whom Accenture can do business.

Because Accenture mobilizes the best people to serve our clients across the world, we comply with the relevant immigration laws where our employees work. All Accenture employees must possess valid and current authorization to work in their country of employment. Those working outside their home country must have all appropriate visas and work permits required by law before arriving in the host location and are responsible for complying with the terms of their visas or permits. Because cross-border work raises tax and currency issues, anyone planning a cross-border engagement must consult first with our Global Tax group and be aware of other important restrictions such as those on bringing currency into or out of a country, currency exchange limits or other restrictions.

Export compliance restrictions may arise from four main sources:

Who:
 Certain persons and companies due to past misconduct or because they are in highly regulated industries—for example, defense, security or nuclear energy.

Where:
 The destinations for services, data or products involved—for example, countries subject to economic sanctions, foreign asset controls or heightened export controls, such as Burma/Myanmar, Cuba, Iran, Liberia, North Korea, Sudan, Syria or Iraq.

What:
 The nature of the items, services or technical information involved—for example, encryption software, military- or defense-related software, chemical or biological items, or nuclear power-related items.

How:
 The uses of the items, services or technical information involved—for example, military- or defense-related activities, or nuclear power programs.
We protect the privacy of personal information and comply with data privacy laws

Accenture respects and protects personal information of all individuals, including its employees, clients and business contacts, job applicants and website users. Many countries in which Accenture operates have specific laws and regulations on how to treat personal data. Data privacy laws reach every internal function, application and how we share personal data for legitimate business purposes across the Accenture global organization. These laws also affect how Accenture handles our clients’ personal data when we provide outsourcing, consulting and technology services. Accenture recognizes the need to protect personal privacy and is committed to complying with data privacy laws everywhere we operate. Only people with a “need to know” because of their job or function may access or share personal data. For example, our Human Resources system has comprehensive security and access controls to ensure that employees’ personal data is only accessible and viewed by those Accenture people with direct responsibility or a need to know. The same is true with other applications, such as recruitment, marketing and performance management tools. On the other hand, our People Directory is a truly global system where sharing personal data is necessary to allow our people to contact each other and perform their work duties.

We understand data privacy requirements and use personal data contained on Accenture systems, intranet, e-mail and other applications only for legitimate business purposes. The company respects people’s work spaces, including e-mail and voicemail. At the same time, we recognize that Accenture management may have access to our work spaces and

Accenture-provided resources for legitimate business purposes and in accordance with law.

Data privacy laws restrict sharing personal data across borders because different countries have different levels of protection. Therefore, all Accenture people, wherever they are located, must comply with Policy 0090 before sharing such data.

Policy 0090-Data Privacy

Data privacy laws only cover sensitive personal data, like ethnicity, medical data, credit card numbers and pension account numbers, right?

Wrong. Data privacy laws and Policy 0090 apply to all data of individuals. Their e-mail address, business and home contact details, opinions about them, their preferences, their voice and image—these are all personal data protected by data privacy laws and Policy 0090, as long as such data can be linked to an identifiable individual.

Business information about people we obtain on the Internet or from public sources is outside the scope of data privacy laws, right?

Wrong. Publicly available personal data is covered by data privacy laws and Policy 0090 the moment we decide to record such data, hold it on our systems and use it for Accenture business purposes. For example, when we obtain contact details and e-mail addresses of potential client contacts from publicly available sources to keep in our marketing systems, we must store and use that information in accordance with data privacy requirements.
We engage with governments in each country in which we operate as a local company yet we speak with a consistent global voice.

Within the framework of a global company, we engage with governments at all levels in the countries in which we operate to enhance our image and reputation, to promote our services and innovations, and to express our views on important issues of public policy. Our goal is to be recognized as a leader in the business community in each country in which we operate while maintaining the consistency in point of view required of a truly global company.

Any contacts with government personnel for the purpose of influencing legislation, regulations or decision making may constitute lobbying. The definitions of lobbying vary widely and may be quite broad; requirements often include registration and/or disclosures. All Accenture people, including others acting on our behalf, are responsible for understanding the applicable rules and must work with the Office of Global Government Relations, the country managing director, and the Legal group to ensure compliance in this area.

If an Accenture employee or retained consultant communicates with any public official or the official’s staff, the company may be obliged to register as a lobbyist or employer of a lobbyist, or comply with other regulations.

We live our global brand

The Accenture name and brand are powerful and valuable assets that differentiate us from our competitors. We advance them consistently across the world by both our individual behavior as employees and the business decisions we make as a company. For example, we protect Accenture from trademark infringement by using only clear and descriptive names for offerings, assets, services and tools throughout the world. Marketing & Communications decides whether to allow others to use our name based on established business asset naming guidelines.

Policies 0074-Use of the Accenture Name, 1119-Business Asset Naming, 1120-Brand Positioning and Personality, 0034-Advertising, 0127-Promotion of Third-Party Alliances

Policy 1221-Contacts with Government Officials
Valuing diversity, fostering an interesting and inclusive environment, and treating people as we would like to be treated ourselves.

Living our Code: Respect for the Individual in action

• We foster an inclusive environment that values individual uniqueness
• We treat each other with respect and do not tolerate harassment or intimidation
• We maintain a safe and nonthreatening workplace
We foster an inclusive environment that values individual uniqueness

We do not judge people by their differences. We achieve superior business and personal results by embracing the diversity of each other’s talents, abilities and experiences. We value each person’s skills and contributions. Seeking out different points of view—and being receptive to them—benefits Accenture because unique solutions and approaches to decision making can improve the quality of our decisions and increase our power to innovate.

Accenture strives to attract and retain the best people, and provide an environment in which they can develop professionally and build rewarding careers. Like our clients, we practice inclusion and welcome diversity in our corporate culture, workforces and work environments. The diversity of our people is a strength that maximizes our performance and gives us a competitive edge in the market.

We treat each other with respect and do not tolerate harassment or intimidation

Each of us realizes the full value of our contributions only when we treat each other with the respect, trust and dignity that we ourselves expect. Each of us has a role to play in Accenture’s business and brings different skills and experiences. It is by respecting and facilitating the different roles and skills needed in a global business that we achieve our best as a company.

Accenture does not condone or permit any harassment or abusive behavior, comments, physical touching or other inappropriate conduct. Harassment in any form based on sex, race, age, color, national origin, disability, religion or sexual orientation is not only offensive, but may expose Accenture and its employees to legal liability. It undermines the integrity of our professional environment where our employees can grow and succeed.

Accenture recognizes the right of employees to work in a workplace free from harassment. We also recognize the right of anyone to report any inappropriate behavior without fear of retaliation.

Policies 0085-Harassment, 0078-Meritocracy, 0301-Reporting Unlawful or Unethical Activity
Avoiding harassment

What is harassment? It includes:

- Unwanted physical contact.
- Display of offensive material.
- Threat of dismissal or loss of promotion based on sex, race, age, color, national origin, disability, religion or sexual orientation.
- Conduct of a sexual, racial or other nature that unreasonably interferes with an individual’s work performance or creates an intimidating, hostile or offensive working environment.
- Bullying, humiliation or intimidation.
- Threatened or actual violence.
- Offensive jokes.
- Abuse.

I know sexual harassment is an issue in the United States and other countries, but what about countries with different standards?

The core value of Respect for the Individual is not limited by location. All employees throughout the world are entitled to a workplace where their colleagues treat them with dignity and respect. Contact your local Human Resources representative if you are unsure whether certain conduct is consistent with a workplace of dignity and respect.
We maintain a safe and nonthreatening workplace

Accenture does not tolerate violent conduct or threats of violence among employees, clients or others. Anyone who engages in such conduct in or outside the workplace or brings threatening materials or objects into any workplace will be subject to disciplinary action, which may include termination.

Regardless of who owns the work site, Accenture aims to avoid unsafe working conditions. Risky conditions and accidents should be immediately reported to a supervisor or to the appropriate local Accenture security official. At Accenture facilities, employees and their clients or guests should follow all posted safety and emergency procedures. At client sites, employees must be familiar with and follow applicable safety and emergency procedures. To protect Accenture people and our assets, the company may ask to search your personal property located at a company worksite. We expect our people to cooperate fully.

Policies 0085-Harassment, 0112-Employee Background Screening, 0013-Crisis Management

I overheard a co-worker threaten another employee, who was afraid to report the situation. What should I do?

Tell your supervisor or Human Resources representative about the incident immediately. Accenture will not tolerate acts or threats of violence and will investigate all reports. You have a responsibility to act when you know of an impropriety or threat or risk to any of our people.
Inspiring trust by taking responsibility, acting ethically and encouraging honest and open debate.

Living our Code: Integrity in action

- We refuse to offer bribes or make questionable payments
- We do not give or receive inappropriate gifts or hospitality
- We communicate accurate, timely and relevant information to our stakeholders
- We prepare and provide complete and accurate financial and other reports and records
- We protect the proprietary information and licenses of our clients and others
- We avoid conflicts of interest
- We handle “inside information” appropriately and lawfully
We refuse to offer bribes or make questionable payments

A bribe is providing something of value—gifts, hospitality or entertainment—to influence a decision to do business with Accenture. Bribes to public officials are against the law in every country where we do business. A “public official” is not only someone who works for a government; he or she could work for a private company, in which a government has a partial ownership interest. Bribes to personnel of even private companies are also against the law in many places where we do business. And it is bad business. We are committed to marketing our services and solutions solely on their merits, and we strive to avoid even the appearance of impropriety.

On occasion we hire others—“agents”—to help us open doors and market our services. We follow Policies 1327 and 1221 when we hire agents. We recognize and exercise even greater caution where we see warning signs that an arrangement or a payment may be improper. If you see a warning sign, contact your local Legal representative for help.

We do not give or receive inappropriate gifts or hospitality

Occasionally, employees may offer or receive social amenities or exchange business courtesies with clients to foster goodwill and enhance business relationships. These might include gifts of nominal value, reasonable meals and entertainment with private organizations that are directly linked to Accenture’s business. However, when dealing with public officials, what might be acceptable in a purely commercial setting may be unacceptable or even against the law.

Generally, Accenture discourages providing gifts to public officials or inviting them to attend Accenture-sponsored events. Many of our clients may have rules that require gifts and invitations to be reported and/or refused.

Avoiding bribes and inappropriate gifts

Public officials include:

- Employees of publicly listed companies where there is government ownership (even if partial) or control.
- A university professor at a state-owned university.
- The spouse or son-in-law or daughter-in-law of a public official.
- A political candidate.
- Someone appointed to a honorary or ceremonial government position.
- Employees of international organizations like the World Bank or the International Monetary Fund.

What are some warning signs that suggest we use extra caution?

- We are doing business in a country that has a reputation for corruption.
- An Accenture agent or subcontractor asks for an unusually large or contingent fee.
- An Accenture agent's reputation is questionable.
- We are asked to make payment to another person, in another country, to a numbered bank account or to pay in cash.
- An Accenture agent has a family or business relationship with a public official.
- Our client asks us to make a political or charitable contribution or to use a particular subcontractor.
- An Accenture agent asks for an increase in the agreed fees to close the deal.

A service provider that would like Accenture’s business invites me to lunch at least twice a month. What should I do?

Accepting lunch invitations is acceptable if you are meeting for a business purpose, but frequent or extravagant meals can appear to create a conflict of interest. Consult your supervisor. Tell the provider about our Code and limit hospitality in a reasonable manner.
Always ask yourself the following questions on gifts or entertainment:

- Would the gift or entertainment appear to influence the recipient's objectivity?
- Is the entertainment for a private purpose or a business purpose? (Is business going to be discussed as part of the event or only in a very limited way?)
- Would the gift or entertainment be considered unique, lavish or extraordinary?
- Would you be embarrassed if the gift or entertainment was made public, for example, in the local newspaper, or if senior executives at the client learned about it?
- Does the client's code of conduct limit gifts or entertainment?

If you answer yes or maybe to any of these questions, cross-check with others and get help before you decide to proceed.

Accenture relies on the good judgment of its employees and expects them to understand our clients’ codes of conduct in addition to any applicable legal rules. In short, employees may not offer or receive anything of value, directly or indirectly, if it might cause a conflict between personal interests and professional duties or create the appearance of such a conflict.

Policies 1327-Standards of Conduct of International Business-Corruption, 1221-Contacts with Government Officials

We communicate accurate, timely and relevant information to our stakeholders

Accenture is committed to full, fair, accurate, timely and understandable disclosure in reports and documents submitted to the U.S. Securities and Exchange Commission and other regulatory bodies, and in other public communications.

Any communications with financial analysts and investors must be made in compliance with Regulation Fair Disclosure (known as “Regulation FD”), by authorized spokespeople in conjunction with our Investor Relations group. Any request for information or other communication from such stakeholders should be referred immediately to Investor Relations.

To ensure consistent and appropriate communication to the media and industry analysts, any request for information or comment should be referred immediately to Corporate Communications.

Any request for information on Accenture or its clients from an investigator, law enforcement official or private attorney should be referred immediately to the Legal group.

Policies 0126-Global Media and Analyst Relations, 0083-Management of Disputes and Litigation

We prepare and provide accurate and complete financial and other reports and records

Accenture people must comply with Generally Accepted Accounting Principles and Accenture’s system of internal controls. Our employees must maintain and present Accenture’s accounting and financial records and associated reports in accordance with the laws of each country where Accenture operates. These records and reports must accurately and fairly reflect Accenture’s assets, liabilities, revenues and expenses. We must record all transactions accurately in the proper accounting period, using the proper WBS element, supported by reasonably detailed documentation.

Employees are responsible for creating client and other third-party invoices with care. They must base every invoice Accenture issues upon accurate and complete information, and comply with the underlying contractual arrangements.

Accenture people report all information accurately and honestly. Every employee reports information of some sort to the company or a client, for example: software test reports, status reports, revenues and cost reports, invoices and research reports.

Dishonest reporting within Accenture—for example to Accenture management or internal auditors, during an internal investigation or to people outside the company, such as external auditors—violates Accenture policy. Organizing information in a way intended to mislead or misinform those who receive it is also dishonest.

Accenture employees are responsible for submitting timely, accurate and complete time and expense reports using the tools designated in each country and in accordance with Generally Accepted Accounting Principles, Accenture’s policies and country regulations. Employees are responsible for all time and expenses.

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I am under a tight deadline to complete software testing. I’m confident of the outcome, so can I complete the exit report without actually finishing the testing?

No. You must not make up or report data without conducting the necessary testing and analysis. Falsifying data violates the Code. Also, it can damage Accenture’s reputation—and yours—and may lead to civil or criminal penalties.

My supervisor asked me to prepare a purchase order for services costing $30,000. Her spending authority is only $25,000. Can I break the request into two purchase orders to avoid getting higher level approval? She says that is savvy business practice. What should I do?

Not getting the proper approvals violates Accenture policy, which is to ensure that adequate internal accounting controls are maintained and operating effectively. If you are uncomfortable telling your supervisor, alert your local Finance lead.

My supervisor has asked my team to work as many hours as it takes to complete the work, but there seems to be an unwritten rule for our team that we only put 40 hours a week on our time reports. What do I do?

Always report the actual hours you work in accordance with local policies, law and any collective bargaining agreements. Under-reporting or "ghosting" hours violates Accenture policy and our core values. Accurate reporting improves our focus on productivity and provides more realistic data for estimates of effort on future engagements.
We protect the proprietary information and licenses of our clients and others

Accenture people should get permission from their supervisor before asking for or accepting confidential information offered by a third party because Accenture must abide by the contractual restrictions we have agreed to with our clients and other third parties. Simply put, we must not discuss, disclose, copy or use any copyrighted, licensed or confidential client or third-party information, or “open source” software (which may carry harmful license terms), unless we have, in advance, proper authorization or clearance. Each of us is responsible for taking appropriate precautions to make sure unauthorized people do not have access to such information.

Contact your Legal representative for help in obtaining the necessary authorizations or if otherwise in doubt.


We avoid conflicts of interest

Accenture people should avoid situations that may tempt them to act in a way contrary to the best interests of the company. We should aim to avoid even the appearance of a conflict of interest. We should never use our position, contacts or knowledge of Accenture for personal gain. Because it is not possible to identify all situations that could create a conflict of interest or the appearance of one, Accenture relies primarily on the good judgment and integrity of its employees. When there is any question, however, always disclose the situation and consult with others. See the Where to Go for Help section at the end of the Code.

My client contact asked me for sales and marketing information about a competitor of her company. The competitor is another Accenture client. What should I do?

Always refuse, courteously, to give others information about our clients. It is unprofessional and could violate the terms of our agreement with the other client. Also, what would your behavior tell the client contact about how you would protect her company's information?

Ask yourself the following questions if you think a situation might create a conflict of interest:

• Would other employees or an outsider think it might affect how I do my job?
• Could it affect any decision I might make at Accenture?
• Do I or my family stand to gain anything from my relationship with the third party doing business with Accenture or vice versa?
• Do I feel under any obligation due to my relationship with the third party doing business with Accenture?
• Would I be embarrassed if anyone inside Accenture knew about the situation?
• How might the situation look to a customer or supplier; would they question whether they have been treated fairly?

If the answer to any of the above questions is yes or even perhaps, you may have a conflict of interest that you need to disclose and discuss with others.
Accenture employees act in a responsible manner and do not allow their personal interests, investments and activities (including those of family members) to conflict with their objectivity, independent judgment or any other obligation to our clients or the company.

Employees may neither take for themselves nor use for personal gain business opportunities that are discovered or created through the use of Accenture property, information, relationships or position. All Accenture employees have a duty to advance the legitimate interests of Accenture when the business opportunity arises and disclose any such opportunities that arise.

An employee with a financial or other interest (directly or through a family member) in a client, alliance partner, vendor or other party doing business with Accenture must fully disclose that interest to an appropriate member of the Accenture management team and remove themselves from all decisions related to that organization. (Senior executives must disclose any such interest to a member of Accenture’s Executive Leadership Team and any member of the Executive Leadership Team must disclose such an interest to the chief executive officer, general counsel and board of directors.)

Policies 0032-Conflicts of Interest: Individual, 0015-Conflicts of Interest: Organizational, 0076-Personal Investments, 0061-Dual Employment, 0827-Honoraria in the Form of Compensation and Other Gifts, 1200-Working Within the Accenture Network of Businesses

We handle “inside information” appropriately and lawfully

Many countries have laws prohibiting the use or disclosure of material, nonpublic or “inside” information—information that generally is not available to the public and that could, if publicly known, affect the market price of a company’s securities (stock, for example). Generally speaking, if that information is “material”—that is, information a reasonable investor would likely consider important in deciding whether to buy or sell securities and that could affect the price of the security—then employees possessing such information must not buy or sell Accenture’s securities (or the client’s or any third party’s securities) or provide such information to others, until it becomes public.

I helped create some software for Accenture. I would like to start a part-time business on my own time, re-using it for other companies. Can I do this?

No. Software created by Accenture employees is the property of Accenture. Using knowledge learned from your employment with Accenture for the benefit of yourself or others is a conflict of interest. This knowledge can be used only for the benefit of Accenture and not for your personal or another’s gain.

Watch out for dual employment.

Before you engage in activities outside of Accenture for which you receive compensation, make sure:

- The services you will provide are unrelated to the business of Accenture.
- They will not interfere with your current position and responsibilities.
- There is no conflict of interest with Accenture or its clients.
- There is no conflict with any other Accenture policy.

If you are not sure, ask for help.

What is nonpublic information?

Information is nonpublic if it has not been made available effectively to the general public.

Policies 1216-Buying and Selling Securities-Insider Trading, 0076-Personal Investments, 1253-Internal Distribution of Company Confidential and “Material, Non-Public” Information
Handling inside information

I’ve learned in connection with my project that the client is having problems with a product and may pull it from the market. I’d like to sell my stock in that company. Is this wrong?

Yes. Your actions are prohibited by our Code and Accenture policies governing the misuse of confidential information. Your actions may also be against the law. You may not trade in the shares of other companies with which we do business, including clients and suppliers, while you possess important nonpublic information if you discovered that information in the course of your duties at Accenture.

I have a personal blog where I talk about my life and work. Should I be concerned with what I discuss?

Yes. Employees must not disclose confidential information of Accenture, our clients or third parties to anyone without a specific and legitimate need for the information. You should always be cautious about discussing business matters with anyone outside of Accenture, on the Internet or within hearing distance of outsiders (for example, in elevators), including family and friends. Material, nonpublic information includes:

- Financial results and forecasts.
- Dividend information, including changes in dividend policy.
- Significant gains or losses in business.
- Pending or proposed corporate sales, acquisitions or mergers.
- Major restructuring programs.
- The names of our clients or the type of work we do for them.
- Changes to the board of directors or other key executive positions.
- Significant Accenture news: acquisitions, big wins or deal pipeline.
- Significant potential litigation or developments in litigation.
The Code of Business Ethics is founded on our core values and clarifies the right action to take in a wide variety of situations. But what do you do when there’s more than one potential right action? When you are forced to decide situations where the Code does not provide a single, definitive answer—when you must weigh a “right vs. right” action—the Accenture Ethical Decision-making Model helps you resolve these dilemmas. The model offers a new way of thinking about the decisions you encounter in your personal and business lives, and is a vehicle for discussing those decisions with others. For reference, the model can be found on Accenture’s Ethics and Compliance Home Page.
The model consists of a short series of steps. The answers to the questions either clarify the right action to take or help you clarify your options and the values on which to base your decision. In all cases, you should find this approach empowering. Your real-life choices will be tough and you will need moral courage to take action. Using the model will give you more confidence in what you choose and why, as well as a way to organize and articulate your thinking and to communicate more effectively to others.

Ethical Decision-making Model

Test: Is It Legal?
If no, don't do it. If yes, proceed below.
If unsure, contact the Legal group.

Test: Right vs. Wrong Decision
Code of Business Ethics/Values
Gut Feel
Newspaper
Role Model

Fails legal test
Fails more than 1 right-vs.-wrong test
Does not fit a paradigm; is not a right-vs.-right dilemma

Caution

Analyze: Right vs. Right Dilemma
Truth vs. Loyalty
Individual vs. Community
Short Term vs. Long Term
Justice vs. Mercy

Resolve: The Higher Right
Ends Based
Rule Based
Care Based

Resolve
One Way

Resolve
The Other Way

Trilemma
Third Way Out

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Applying the Ethical Decision-making Model

You are the lead on a project where the client suddenly has accelerated the deadline due to a regulatory requirement. To meet this deadline and earn a bonus payment for Accenture, a key team member, Joanne, will have to miss core skills training that is part of her long-term training curriculum and necessary for her to be eligible for a promotion.

What do you do?

Apply the model:
First, is this a legal question? No—deciding whether someone should take their core training or serve the client is not a question of law. Next, ask the “Right vs. Wrong” questions: Does this situation present a conflict with our ethical values? Not really—there is nothing wrong in working hard to meet a deadline and earn a bonus for Accenture. Next, does this situation make you feel uncomfortable? No, just stressed! You must balance competing legitimate interests: the client’s and your direct report’s. Next, would this situation be embarrassing if made public? No—asking someone to forgo training to meet an accelerated client deadline is merely a tough managerial choice. Finally, does this situation make you feel uncomfortable? No, just stressed! You must balance competing legitimate interests: the client’s and your direct report’s.

Because this situation passed all the “Right vs. Wrong” tests—that is, you didn’t answer yes to any of the questions—how do you analyze the dilemma? It seems that two paradigms fit: short-term vs. long-term interests, and an individual vs. the community. Which core values apply? What other values may be relevant? Helping the client meet a regulatory deadline creates value for our client. Helping Accenture to earn a bonus payment demonstrates stewardship. Training helps our people remain the best people. Recognizing an employee’s training needs and preparing them for promotion demonstrates respect for the individual. How do we make a good decision, when there is a conflict between two right choices? This is an example of a “Right vs. Right” dilemma. The challenge is how to resolve the dilemma by applying the three Resolution Principles, and choose what you believe is “the Higher Right.”

- **Ends-based** (“Greatest good for the greatest number”) This principle suggests you tell Joanne to miss the training because it is good for the client and your team that she completes this immediate project, especially if finding a replacement for her at short notice is too difficult.
- **Rule-based** (“Follow the rule you would like everyone else to obey”) If the rule is “Accenture has the best trained and skilled professionals,” this principle suggests you allow Joanne to take the training and find another resource to help the team meet the deadline. However, if the rule is “the client always comes first,” this principle suggests postponing Joanne’s training.
- **Care-based** (“Treat others as you would like everyone else to obey”) This principle forces you to define “others.” If “others” are the client, you tell Joanne to miss the training and stay; if “others” are other team members, you tell Joanne to miss the training so that the team stays intact and can finish the project. However, if “others” are other Accenture professionals in Joanne’s situation, you allow her to take the training to show that Accenture takes core skills training seriously.

Resolve one way:
You allow Joanne to take the training and your team risks missing the deadline.

Resolve other way:
You tell Joanne that sometimes we have to make difficult decisions to best serve our clients and she must forgo the training to help your team and meet client needs.

A third way:
You ask Joanne to miss the training to meet the deadline, but obtain a waiver to miss the required training and find an external program that meets her training requirements. Another solution may be for your client team lead to replace Joanne with another perhaps more expensive resource, perhaps from another supplier. While Accenture would not maintain the target client margins, you maximize our ability to meet the deadline and allow an employee to take important training and prepare for a desired promotion.

Because this is a “Right vs. Right” dilemma, there is no single “right” answer. However, the model ensures you have thought it through thoroughly and made a decision you are comfortable with and can explain to others.
The Five Cs

Another tool to help improve your decision making process is the “Five Cs.” The Five Cs are designed to help you make the best decision by drawing on the strengths of your colleagues and the company.

The Five Cs in action:

Communicate
Keeping others informed using discretion to share information with those who need to know, facilitating future contacts and ensuring you are not alone in a difficult situation.

Consult
Integrating others into the decision process, reaching out to those who have skills, capabilities, qualifications or experience that you do not—for instance, someone from Finance, Legal, a Quality executive or simply someone who has experience doing what you are trying to do.

Cross-check
Having someone else check your thinking to confirm you have not missed an issue or misread a situation.

Collaborate
Taking a multidisciplinary approach, especially with the bigger decisions, ideally by using a teaming, nonhierarchical, partnering approach.

Courage
Speaking out for what you know is right and acting on it even when taking a principled stand may not be easy. Asking for help is a sign of strength, not weakness.
All Accenture people acknowledge that violating the Code breaks our trust with Accenture and our clients, and opens us not only to individual disciplinary action, including termination, but also perhaps to legal liability. All Accenture people are expected to become familiar with this Code and Accenture’s policies and must comply with them at all times. Do more than read the Code—measure your actions against it.

Acting ethically is your personal responsibility and is Accenture’s expectation of you. You have a responsibility to act when you know or have good reason to suspect a violation of this Code. All Accenture people must speak up or take action if they are aware of any potentially unlawful, unethical or fraudulent activity, questionable accounting or auditing matters, or any other activity that causes them concern. Accenture leaders create an environment in which members of their teams feel comfortable in raising such concerns in their normal reporting lines.

Accenture will not tolerate retaliation against any employee because he or she raised such an issue or used the Business Ethics Line (or any other appropriate channel) to report an ethical or legal concern. Employees who come forward with concerns play an important role in maintaining our ethical workplace and high-performance business. See Policy 0301—Reporting Unlawful or Unethical Activity.

Also, we may be asked to certify periodically our compliance with this Code or various specific policies.

If I report a concern will I get in trouble?

No. You will not be reprimanded or subject to discipline if you suspect in good faith that something is wrong. As an Accenture employee, you have a responsibility to report a possible violation of the Code. In fact, you may be subject to discipline if you witness something that may violate the Code but do not act.

What should I do if my supervisor asks me to do something that violates our Code?

Talk to him. Perhaps he does not realize the implications of the request or you did not understand what he was saying. If he insists, then talk to his manager or a Human Resources representative. If that makes you uncomfortable, visit the Ethics and Compliance Home Page for guidance.
Where to Go for Help

If you have questions about the Accenture Code of Business Ethics or any Accenture policy, many resources are available to help you. Depending on the circumstances, use the Five Cs or contact the Ethics and Compliance Program at ethics.and.compliance.program@accenture.com or visit the Ethics and Compliance Home Page.

Reporting

To report specific concerns, you should bring them to the attention of your supervisor, your career counselor, a Human Resources representative, a member of the Legal group or any member of Accenture management. Alternatively, if you prefer, you may report specific concerns regarding Accenture’s financial affairs, accounting practices, auditing matters, corruption, fraud—or other serious cases where the vital interest of the company or the moral or physical integrity of our people are at stake—to the Accenture Business Ethics Line at +1 312 737 8262, available 24 hours a day, seven days a week (you can reverse the charges) or by visiting the encrypted website at https://businessethicsline.com/accenture. You should use the Ethics Line only to make a good faith claim. Accenture takes all allegations seriously.

When using the Ethics Line, you are not required to identify yourself. However, if you choose to remain anonymous, Accenture’s ability to investigate the matter may be impaired and we may not be able to fully address all of your concerns.

If you choose to identify yourself, your identity will be treated confidentially and shared with a limited number of people who have a need to know or who are responsible for dealing with reports and investigations. Your personal information will be held and used in accordance with Accenture Policy 0080-Data Privacy and data privacy law.

To learn more about how Accenture protects personal data of individuals that Accenture receives or obtains during the reporting and investigation process and how we respect the privacy of our people, please refer to the Data Privacy Notice.

The Ethics and Compliance Program

The Ethics and Compliance program—of which the Code of Business Ethics is the cornerstone—is responsible for the vision and framework for Accenture’s ethical conduct and compliance with laws, under the direction of the Office of the CEO and the board of directors and its audit committee. A small global staff is responsible for: managing the Business Ethics Line; overseeing investigations, global compliance programs and local compliance programs under the direction of local country company leadership; and developing global training and communications in key areas, including Data Privacy, Export Compliance and Securities Law Compliance. The program also includes the Ethics Champions role, carried out by our People Advocates, who focus on the ethics part of the ethics and compliance equation, advising the program on what will be effective locally, supporting our people, and helping communicate and reinforce ethics messages to people in their geographies and workforces.

I’m facing a situation where the decision I may make does not feel “right.” No Code principle or Accenture policy seems to address the situation. What should I do?

Feelings often are a good indicator of the difference between right and wrong. If you do not feel "right" about a situation, use the Ethical Decision-making Model and/or the Five Cs.
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Doing the right thing requires understanding the ethical implications of your choices. It can be challenging, but ethical behavior pays off.

Take a stand when you see a problem, and when in doubt, ask for help. For each of us, ethics and compliance are calls to action.

Asking for help is a sign of strength, not weakness.
The Code of Business Ethics applies to all Accenture people—Accenture's directors, officers and employees in every country, workforce and entity that is consolidated in Accenture's financial statements or controlled by Accenture. While some Accenture companies have their own codes of conduct, this Code applies to employees of those entities. With respect to entities in which Accenture has an interest but does not have control, we encourage them to adopt and follow the Code as appropriate. In addition, third parties, such as consultants, agents and independent contractors are required to comply with the Code when acting on Accenture's behalf. In certain Accenture functional areas, such as procurement, finance or on particular client engagements, more stringent requirements may apply. If you are not sure of the expectations Accenture has of you, talk to your supervisor.

We recognize that nothing in this Code constitutes a contract of employment with any Accenture person. Any waiver of the Code for any member of the Executive Leadership Team or board of directors may be made only by the board or a committee of the board, and will be promptly disclosed to shareholders as required by law. Likewise, any amendment to the Code will be disclosed promptly in accordance with any applicable legal or listing requirements.

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September 1, 2006

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