

Code of Business Ethics: Our Core Values in Action

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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.

Accenture will not tolerate retaliation against any employee who raises an issue or uses its 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.

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How to Use the Code of Business Ethics: Our Core Values in Action

Our Code is built on a foundation of our core values, illuminated by "action statements." Action statements describe the behaviors we seek and "key ideas" provide concise examples of how these action statements apply to everyday work at Accenture. Our Code also includes guidance from leadership, our Ethical Fitness® Decision-making Model, the Five Cs, an explanation of responsibilities and an index of key terms.

Within the Code, the * action statements comprise our Standards of Business Conduct. Employees who violate our Standards of Business Conduct may subject themselves and the company to criminal and civil fines and penalties. When it is clear how to apply the law or our policy, we have zero tolerance for violations.

In more difficult situations that involve hard judgments between competing values, we expect you to involve others to help make good decisions.

Taking advantage of the latest internet technology to support employees in putting our Core Values in Action, we have built a dynamic Code of Business Ethics website. The site provides access to a vast set of resources, including scenarios depicting ethical dilemmas, policy information, frequently asked questions (for each action statement), training, key terms, subject matter experts, collaboration tools, and much more.

Start of a new core value section

Standard core value imagery

Action statement


Key ideas

Access this action statement online

Quick link to Accenture Business Ethics Line

Respect for the Individual

Living our Code—Respect for the Individual **in action**



Valuing diversity and unique contributions, fostering a trusting, open and inclusive environment and treating each person in a manner that reflects Accenture's values.

Core value definition

Q&A for Respect for the Individual Action Statement #1

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.

Q&A

1. We treat each other with respect, maintain a safe and nonthreatening workplace and do not tolerate harassment or intimidation.*


- We condemn abuse and retaliation. Abusive behavior, comments or unwanted physical touching are unacceptable. Anyone who experiences inappropriate behavior should report it. Accenture will not tolerate retaliation.
- Harassment is unacceptable. We expect a professional environment where we can grow and succeed. Harassment in any form based on sex, race, age, color, national origin, disability, religion or sexual orientation is unacceptable and may expose Accenture and its employees to legal liability.
- We make personal safety a top priority. We follow all posted safety and emergency procedures at our facilities and at client sites. To protect Accenture people and our assets, Accenture may ask to search personal property at a company worksite.
- We expect others to treat us fairly. Each of us is entitled to work in an environment free from violence and unlawful or unfair discrimination.

Additional resources

14 | Respect for the Individual

[Visit the Accenture Business Ethics Line](#)

[Visit the Code of Business Ethics website](#)



Quick link to Our Code of Business Ethics: Our Core Values in Action website



To All Accenture People



As I reflect on my 28 years with Accenture and what has been important to our success, I see three key factors: our commitment to our clients; our pride in our company; and our people's extraordinary ability to bring our long-standing core values to life every day.

Our six core values—Client Value Creation, One Global Network, Respect for the Individual, Best People, Integrity and Stewardship—are the foundation of our Code of Business Ethics, which guides our ethical behavior in everything we do: from serving our clients and running our business, to further enhancing our brand, reputation, trust and transparency as a company.

Throughout our history, our men and women around the world have demonstrated Accenture's commitment to upholding the highest professional and ethical standards. We also take great pride in the fact that Accenture has been recognized for the fourth year in a row as one of Ethisphere Institute's "World's Most Ethical Companies" for our commitment to ethical leadership, compliance practices and corporate social responsibility.

Equally important to Accenture is remaining relevant as an ethical company. Therefore, we continue to refresh the way we define our values. The current generation of our Code of Business Ethics—Our Core Values in Action includes action statements that exemplify how we can fully embrace our values.

There are also specific action statements that define our Standards of Business Conduct, which are the obligations that every employee must understand and follow to maintain an ethical workplace. As a reminder, Accenture will not tolerate behavior that falls short of these requirements, nor any form of retaliation against an individual for raising issues about ethical behaviors.

Reading our Code of Business Ethics, and having the knowledge and training to operate as an ethical company, is a responsibility of all our employees as well as others acting on Accenture's behalf. Our Code includes links to key Accenture policies, a model for making ethical decisions and information about ways you can seek advice or raise concerns.

On behalf of our leadership team, thank you for your ongoing commitment to our ethics and for representing the core values that make Accenture the special company it is.

A handwritten signature in black ink, appearing to read "P. Nanterme". The signature is stylized with a large, sweeping "P" and a cursive "Nanterme".

Pierre Nanterme
Chief Executive Officer
Accenture



A Message from Our Chief Compliance Officer



Applying a business ethics mindset every day is critical for our success. Business ethics build trust and transparency, which in turn, build the right environment for our people, our clients, our suppliers and our stakeholders. Our *Code of Business Ethics: Our Core Values in Action* shows how we live our core values every day and build the right environment. Through specific "action statements," examples, and questions and answers, it captures how we bring our core values to life and what we must do to comply with the law. Furthermore, as a good corporate citizen, we strive to make a positive contribution in the communities in which we work and live.

Our *Code of Business Ethics: Our Core Values in Action* 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 our Code of Business Ethics when acting on Accenture's behalf.

Reinforcing the importance of living our core values and being ethically unyielding in our actions and behaviors is your personal responsibility. Employees who violate our Standards of Business Conduct may subject themselves and the company to criminal and civil fines and penalties. When it is clear how to apply the law or our policy, we have zero tolerance for violations. In more difficult situations that involve hard judgments between competing values, we expect you to involve others to help make good decisions.

Each one of us needs to speak up when a violation of our Code of Business Ethics is suspected. Employees who come forward with good faith concerns play a vital role in running Accenture as a high-performance business. You can feel assured that Accenture will not tolerate retaliation against employees for raising concerns. Accenture investigates alleged violations of our Code and policies and disciplines violators, including terminating their employment where appropriate.

If you have questions about our Code of Business Ethics, contact ethics.and.compliance.program@accenture.com or visit the [Code of Business Ethics: Our Core Values in Action website](#). For a full list of resources, see the [Responsibilities](#) section.

Your continued support in maintaining an ethical environment makes Accenture a place in which we can all be proud to work. Thank you for your efforts.

A handwritten signature in black ink that reads "Julie Sweet".

Julie Sweet
General Counsel, Secretary & Chief Compliance Officer
September 27, 2010



Our Code at a Glance

Living the Code of Business Ethics: Our Core Values in Action



Client Value Creation in action

Enabling clients to become high-performance businesses and creating long-term relationships by being responsive and relevant and by consistently delivering value.

1. We focus on sustainable, long-term outcomes, forgoing short-term opportunities that are inconsistent with our goal of delivering long-term value. (8)
2. We bring the best of Accenture to each client by leveraging and integrating our range of talents and by sharing our deep experience globally to create predictable outcomes. (8)
3. We build long-term relationships with our clients by listening to their needs, understanding their aspirations and diverse cultures, and delivering value to help them achieve high performance. (9)
4. We value innovation and anticipate future needs—enabling us to differentiate our capabilities and remain relevant to clients under changing business conditions. (9)
5. All Accenture people serve Accenture's clients, regardless of workforce or role—acting in the best interests of our clients while safeguarding our company. (9)
6. We commit to what we can deliver and we deliver on our commitments. (10)
7. We leverage proven methodologies and comprehensive capabilities to achieve delivery excellence for clients. (10)
8. We seek to understand and follow clients' codes of conduct.* (10)
9. We comply with government contracting and procurement regulations.* (10)
10. We purchase goods and services based on their merits.* (10)
11. We start with quality in mind to ensure superior execution and deliver Accenture on its best day, every day, to our clients. (10)



One Global Network in action

Leveraging the power of global insight, relationships, collaboration and learning to deliver exceptional service to clients wherever they do business.

1. We create competitive advantage and differentiated thought leadership by collaborating, teaming and sharing our knowledge and expertise across our global organization. (11)
2. We rise above organizational, cultural and geographic boundaries to match the right person to each role, striving to apply the best of our company's talent to help our clients achieve high performance. (11)
3. We run our company as a truly global business, applying consistent global standards and leveraging valuable global reach—while being responsive to each client's individual needs.* (11)
4. We respect the cultures in the countries where we work and nurture meaningful local relationships while leveraging global capabilities and adhering to our core values and ethics. (12)
5. We protect and enhance our global brand by operating ethically, delivering consistent value and quality, and speaking with a consistent global voice.* (12)
6. We work to ensure that our senior leadership team represents the global nature and diversity of our company. (12)
7. We protect the privacy of personal data and comply with data privacy and protection laws.* (12)
8. We understand and comply with export compliance and economic sanctions laws that apply to our provision of goods and services.* (13)
9. We do not seek out or use competitors' confidential information.* (13)



Respect for the Individual in action

Valuing diversity and unique contributions, fostering a trusting, open and inclusive environment and treating each person in a manner that reflects Accenture's values.

1. We treat each other with respect, maintain a safe and nonthreatening workplace and do not tolerate harassment or intimidation.* (14)
2. We are inclusive—we pursue diversity as an organizational priority, respect all employees equally and value the contributions of each person and role. (15)
3. We recognize people for their contributions and provide timely, open and honest performance feedback. (15)
4. We share a mutual commitment to support each other's growth, career development and work/life balance. (15)
5. Our leaders engage in honest, open communication and foster mutual trust. (16)
6. We listen to our colleagues' points of view and encourage authentic, genuine leadership at all levels. (16)
7. We demonstrate trust in others by believing in their capabilities and intentions, setting clear expectations, holding them accountable and delegating decision making, as appropriate. (16)
8. We enthusiastically help others when they are in need and we are there for each other, both professionally and personally. (16)

* Action statements comprise our Standards of Business Conduct. Employees who violate these action statements may subject themselves as well as the company to criminal and civil fines and penalties.

Action statements are numbered for ease of identification only.





Best People in action

Attracting, developing and retaining the best talent for our business, challenging our people, demonstrating a "can-do" attitude, and fostering a collaborative and mutually supportive environment.

1. We seek to understand different points of view and foster a fair, positive, inclusive environment in which people with diverse talents and backgrounds can confidently grow and succeed.* (17)
2. We help individuals develop specialized skills—encouraging them to take on greater responsibility and enabling them to grow in confidence, competence and marketplace relevance. (17)
3. We leverage the unique attributes of individuals to create dynamic, innovative teams. (17)
4. We reward leadership excellence and we value the leadership contributions of all our people—people developers, value creators and business operators. (18)
5. We encourage collaboration by fostering trust, shared goals and mutual accountability. (18)
6. We invest in our people and their career growth by encouraging continual learning and by creating opportunities that support near-term developmental needs and long-term career progression. (18)
7. Accenture supports our people who choose to volunteer their time and skills for the benefit of communities and the environment. (19)
8. We are responsible for managing our own careers and pursuing our personal definitions of success. (19)
9. We do not ask our people to compromise their personal values nor their professional obligations, such as confidentiality obligations to former employers.* (19)



Integrity in action

Being ethically unyielding and honest and inspiring trust by saying what we mean, matching our behaviors to our words and taking responsibility for our actions.

1. We create an inclusive and safe environment—one that encourages open debate, gives everyone a voice and enables people to raise issues without fear of retaliation.* (20)
2. We build trust-based relationships through consistent ethical personal conduct and by living our core values. (20)
3. We prepare and provide accurate, timely and complete reports for our clients and other stakeholders.* (20)
4. We protect our clients' and others' proprietary information and respect their intellectual property rights.* (21)
5. We avoid conflicts of interest and ensure that our personal relationships and activities do not compromise Accenture's objectivity or reputation.* (21)
6. We do not accept or give inappropriate gifts or hospitality.* (22)
7. We refuse to make or take bribes or to make questionable payments.* (22)
8. We are fierce but fair competitors.* (23)
9. We handle "inside information" appropriately and lawfully.* (23)
10. We comply and cooperate fully with investigations and audits.* (24)
11. We use electronic technology responsibly and professionally.* (24)

* Action statements comprise our Standards of Business Conduct. Employees who violate these action statements may subject themselves as well as the company to criminal and civil fines and penalties.

Action statements are numbered for ease of identification only.



Stewardship in action

Fulfilling our obligation of building a better, stronger and more durable company for future generations, protecting the Accenture brand, meeting our commitments to stakeholders, acting with an owner mentality, developing our people, and helping improve communities and the global environment.

1. We do business in a manner that is socially, economically and environmentally responsible. (25)
2. We balance the short-term demands of our business with the long-term needs of the company and make investments to enhance shareholder value. (26)
3. We are entrepreneurial, act as owners of the company, make decisions within our authority and use informed judgment to take appropriate risks.* (26)
4. We invest time and resources in preparing our next generation of leaders, while striving to mirror the global and diverse nature of our marketplace. (26)
5. We operate the company so that we achieve high performance generation to generation as well as from year to year. (26)
6. We expect Accenture people to put the broader interests of the entire company ahead of the individual interests of a group or function. (26)
7. Our leaders communicate and demonstrate a shared vision and a commitment to strategic priorities—helping employees understand how individual roles contribute to our overall success. (26)
8. Accenture is a good corporate citizen and encourages the active involvement of employees in the communities where we work and live. (27)
9. We invest in Accenture's assets, safeguard Accenture's proprietary and confidential information, and protect and defend Accenture's intellectual property.* (27)
10. We exercise Accenture's rights in the political process.* (27)



Client Value Creation

Living our Code—Client Value Creation **in action**



Enabling clients to become high-performance businesses and creating long-term relationships by being responsive and relevant and by consistently delivering value.

1. We focus on sustainable, long-term outcomes, forgoing short-term opportunities that are inconsistent with our goal of delivering long-term value.

- Honest relationships unlock long-term value. To help clients become high-performance businesses and governments, we need long-term, collaborative relationships. When clients rely on us and trust us, they share their interests, which allows us to deliver real value.
- We match our solution to what a client needs. We seek to understand our clients' underlying interests and tailor our sales strategy to meet clients' business objectives.
- We have a deep understanding of our client's needs. Acting in a client's best interests does not mean saying yes to anything they ask for, particularly if it does not meet their long-term interests.

[Additional resources](#)

2. We bring the best of Accenture to each client by leveraging and integrating our range of talents and by sharing our deep experience globally to create predictable outcomes.

- We have unmatched experience across industries and business functions because our people are devoted to their areas of expertise. We mobilize the best people in the right place at the right time.
- We do not assume perfection. As professionals we know that client value comes from well-planned and executed work, including having others review our work and being transparent about challenges we face.
- We assume good intentions in each other. We earn each other's trust and team effectively for our clients when we are clear in our intentions, meet our commitments and deliver predictable results. Mistrust hinders our ability to create client value—it impedes effective teamwork and our clients can see it, which undermines their faith in us.

[Additional resources](#)



3. We build long-term relationships with our clients by listening to their needs, understanding their aspirations and diverse cultures, and delivering value to help them achieve high performance.

- A strong relationship means managing differences. The quality of a client relationship depends on how well we handle differences. Our clients freely debate with us and rely on us to be honest with them. They expect us to collaborate to make joint decisions and to be transparent in our interactions.
- You can't listen if you're talking. Because two people can reach different conclusions from the same pool of data, we strive to listen actively and confirm that we understand the other person's interests.
- We win our clients' confidence by being credible and reliable. Clients expect us to understand their unique challenges and opportunities and to have hands-on experience of their needs. But credibility alone isn't enough to earn their trust. We must serve their interests consistently and reliably—which ultimately meets our interests.
- We remain unconditionally constructive. When clients disagree with us and we feel emotional, we try to identify their true underlying interests, rather than just their stated positions. We remain principled, reasonable and consistent to ensure the conversations are constructive and to forge enduring client relationships.

Additional resources

4. We value innovation and anticipate future needs—enabling us to differentiate our capabilities and remain relevant to clients under changing business conditions.

- Most innovations are not an earth-shattering, out-of-the-blue stroke of genius. Rather, they are built upon incremental creative improvements—such as a more efficient step in a process.
- We integrate our expertise in a cycle of ingenuity. Specialized groups develop capabilities that others use and innovate for particular client outcomes. We then harvest those innovations and feed them back to the experts, who further hone their expertise. This cycle keeps our capabilities fresh, cutting-edge and relevant.
- We restlessly look around corners. We aim to sustain high performance over time, business cycles, changes in leadership and marketplaces. While we take pride in trying to be the best today, we want to be even better and more relevant to our clients tomorrow.

Additional resources

5. All Accenture people serve Accenture's clients, regardless of workforce or role—acting in the best interests of our clients while safeguarding our company.

- We ask why. We probe to understand the client's interests and why they want something, then we create solutions that satisfy Accenture's interests as well.

- Creating value creates revenues. The value we create for our clients—improved efficiencies, strategic transformations and long-term savings—generates the pool from which we are paid. The bigger the pool, the more we can expect to earn.

- Internal teams serve external clients. Every internal team starts from a business goal. "What are we trying to accomplish on behalf of the business of Accenture? How does that translate into our particular objective?" We serve internal clients so that the company can better serve external clients.

Additional resources

Q&A for Client Value Creation Action Statement #3

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 could say, "Why didn't you tell me?" Such criticism weakens the client relationship and undermines our reputation.



6. We commit to what we can deliver and we deliver on our commitments.

- We keep promises. Accenture's size, scope and talent mix often require different people to sell, negotiate and deliver our services. We do not make commitments for others before they agree to be held accountable for them—our business relationships endure and prosper because they are based on mutual respect and trust.
- The right person or team makes the ultimate decision. When pursuing an opportunity or planning a project, we balance collaborative, efficient and informed decision making among key stakeholders with the accountabilities described in our operating model.
- Our business has limits. Even though we offer extensive capabilities, we are aware of the limits on the scope of our business and seek appropriate approvals before committing to expand that scope into new lines of business or new geographies.
- Words and actions must match. We strive to do what we say we will do, when we say we will do it, in the way we say we will do it.

Additional resources

7. We leverage proven methodologies and comprehensive capabilities to achieve delivery excellence for clients.

- Creativity feeds delivery, which feeds innovation. Accenture depends on the innovative spirit of our people to generate improvements—the differentiated architectures, systems, methods and applications that fuel our growth as we reuse and redefine these valuable assets.
- We deliver what others struggle to master. We strive for consistent delivery, which means achieving the outcome we promised. While others may strain to execute the more complex services that sometimes overwhelm them, we deliver through disciplined execution.
- We don't give our assets away. Our assets differentiate Accenture and represent a significant investment. Clients pay us for the results of those innovations, not for the rights to the assets themselves. We must retain those rights to leverage in our future business.

Additional resources

8. We seek to understand and follow clients' codes of conduct.*

- It's our responsibility to know a client's code. By knowing and following a client's code, we can be more effective and productive in that client's environment because their code sets expectations about how they expect their employees to behave. There may be restrictions on gifts, entertainment and physical security that are more limiting than our own but we must follow them.

Additional resources

9. We comply with government contracting and procurement regulations.*

- The meaning of "government" is broad. Government clients may include traditional government agencies as well as commercial for-profit entities that are controlled or owned by governments.

- Doing business with governments is very different from doing business with commercial clients. We understand and comply with the legal requirements and restrictions that apply to pricing and delivering our services to government clients.

Additional resources

10. We purchase goods and services based on their merits.*

- We are careful buyers. Accenture purchases goods and services based on price, quality, performance and suitability. We do not buy from our clients just because they are buying from us. Accenture has assigned people to make decisions about purchasing, paying invoices and signing supplier contracts.
- We use standard processes and preferred supplier contracts that have been put in place by our procurement organization. When we enter new supply agreements, we reasonably balance value and risk. We are committed to a sustainable procurement program in which we consider a supplier's environmental, ethical and diversity performance when we decide to award work.
- We avoid questionable transactions. We avoid transactions that may appear to be improper or illegitimate or that may misrepresent the accounting reports or results of any party to the transaction.
- We hold our suppliers to high standards. Our suppliers must act in a manner consistent with Accenture's Supplier Standards of Conduct, which is built on Accenture's core values and advocates responsible business practices.

Additional resources

11. We start with quality in mind to ensure superior execution and deliver Accenture on its best day, every day, to our clients.

- Superior execution is deeply rooted in our core values. It is a personal accountability for each of us to successfully balance cost, quality and speed to exceed client expectations.
- Superior execution starts with getting it right the first time, or "first-time excellence." This takes thought, planning and discipline—it does not happen by accident.
- Quality is best achieved when we build it in from the beginning and then monitor it along the way.
- Things don't always go according to plan, so we must identify challenges early and be ready to adjust course appropriately.
- Superior execution differentiates Accenture from the competition and we are widely recognized for our ability to help our clients achieve and sustain high performance. A company-wide focus on Performance Excellence helps us continuously raise our game and take our execution discipline to new levels.

Additional resources



One Global Network

Living our Code—One Global Network **in action**



Leveraging the power of global insight, relationships, collaboration and learning to deliver exceptional service to clients wherever they do business.

1. We create competitive advantage and differentiated thought leadership by collaborating, teaming and sharing our knowledge and expertise across our global organization.

- Our people, processes and assets drive our competitive edge. Our highly trained, skilled people and market-relevant assets allow us to outperform our competitors. Our people collaborate and share their knowledge across the organization to build skills and drive innovation, helping us stay relevant to our clients' needs.
- We bring our clients the best of Accenture. Through the power of our collaboration and knowledge-sharing capabilities, our employees tap into the global network of people, thought leadership and offerings to deliver efficient, exceptional service to clients wherever they do business.

Additional resources

2. We rise above organizational, cultural and geographic boundaries to match the right person to each role, striving to apply the best of our company's talent to help our clients achieve high performance.

- We build optimal teams to deliver client value. We combine people with different expertise from different entities and locations to assemble in-person and virtual teams. Organizational and geographic boundaries should not stop us from making the right decisions.
- We help each other. Accenture's collaborative culture means we will contact people we have never met to access their expertise or insight. We respond to those requests enthusiastically, recognizing that we are trying to meet our clients' needs.

- We solve for Accenture. We want to support local business targets, but we also need to "solve" for Accenture as a whole, which requires balancing competing priorities.

Additional resources

3. We run our company as a truly global business, applying consistent global standards and leveraging valuable global reach—while being responsive to each client's individual needs.*

- Like us, our clients continuously evolve. We use our common core values and methodologies to work effectively across different geographies, cultures, workforces and generations to meet our clients' needs.
- We aim to be local leaders. 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.
- We comply with all laws, whether local, national, or regional. Accenture people, including others acting on our behalf, are responsible for understanding the applicable rules and must work with Legal to ensure compliance.

Additional resources



4. We respect the cultures in the countries where we work and nurture meaningful local relationships while leveraging global capabilities and adhering to our global values and ethics.

- Accenture's core values and ethics are global. Because some business cultures have practices that may violate them, upholding our core values may be uncomfortable, even painful, but doing the right thing often requires courage. Saying no to these practices does not mean we disrespect those cultures.
- Our clients expect each of us to understand their industry, regardless of our career level. We invest in staying current and developing business relationships through meaningful memberships in professional organizations and associations where we can position Accenture well.

Additional resources

5. We protect and enhance our global brand by operating ethically, delivering consistent value and quality, and speaking with a consistent global voice.*

- We are the Accenture brand. The Accenture name and brand are powerful and valuable assets that differentiate us from our competitors. Our individual behavior and business decisions, as well as the business decisions we make as a company advance our brand consistently across the world.

Additional resources

6. We work to ensure that our senior leadership team represents the global nature and diversity of our company.

- We value different cultures. We believe cultural awareness is a two-way street. We train new joiners on Accenture's culture and we train our current employees to understand the cultures of our new joiners. People of different backgrounds and experiences have different ways of thinking and together usually generate more creative answers. It makes great business sense to embrace these differences.
- We understand cultural differences. In some cultures respect for leadership can make it difficult for more junior people to disagree or provide critical feedback, so we work hard to create an environment where people can feel comfortable raising their concerns. We encourage people to share their thoughts and challenging ideas, which means helping them speak up. We do not judge anyone struggling with English or Accenture terminology.
- We strive to have a diverse workforce and we meet legal hiring mandates where required.

Additional resources

7. We protect the privacy of personal data and comply with data privacy and protection laws.*

- We understand personal data. We know what we have in our files, on our computers or have access to and the data privacy and security requirements that apply.
- We minimize our access to personal data. We access and use only what is necessary to do our jobs. There must be a legitimate business purpose for any use or sharing of that data.
- We use data responsibly. Various laws and our client agreements determine how we use and share data when we are delivering our services. Our policies govern how we use and share Accenture personal data.
- We protect personal data. We protect data physically and electronically and do not place personal data on unencrypted computers and removable media (flash drives, backup drives, CDs). We only store paper hardcopies of personal data (for example, credit card numbers, financial account data and health information) in secure environments.
- We properly shred, securely destroy or archive personal data when we no longer need it. We secure all information that is subject to a Hold Notice issued by Legal. We do not retain client data from current delivery contracts or from internal projects for longer than is necessary.

Additional resources

Q&A for One Global Network Action Statement #7

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 much more and includes an 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.



8. We understand and comply with export compliance and economic sanctions laws that apply to our provision of goods and services.*

- Local export laws can have global reach. Accenture complies with all applicable export compliance laws, including sanctions and embargoes and anti-boycott legislation.
- Some countries are subject to stricter export controls. Because of export control laws, economic sanctions programs and related business issues, Accenture generally does not provide services or support transactions involving Cuba, Iran, North Korea, Sudan or Syria.
- Some industries and technologies are subject to stricter export controls. In most cases, an export compliance plan must be used and strictly followed for Accenture engagements related to the defense, intelligence, security, aerospace, missile, nuclear or satellite industries.
- We use a key tool that helps us manage export compliance issues arising in our opportunities. The SAP Opportunity Management System includes screening questions to guide engagement teams from the business development phase through to contract completion.

Additional resources

9. We do not seek out or use competitors' confidential information.*

- Accenture recognizes the importance of lawfully collecting information on our competitors. However, employees should obtain that information in a professional and ethical manner and avoid any perception of improper behavior.
- We never obtain information about a competitor through the use of unlawful or unethical means, such as misrepresentation, deception, theft, espionage, bribery, or by requesting improper disclosure by a competitor's employees, suppliers or clients. We do not use others to do things we cannot.
- New hires keep their previous companies' secrets. We do not ask employees who have worked at our competitors for confidential or proprietary information. Our people keep private such information about their prior work experience.
- Gathering competitive information has strict rules. The improper collection or use of competitive information, no matter how insignificant, could subject employees and the company to criminal and civil liability.

Additional resources



Respect for the Individual

Living our Code—Respect for the Individual **in action**



Valuing diversity and unique contributions, fostering a trusting, open and inclusive environment and treating each person in a manner that reflects Accenture's values.

1. We treat each other with respect, maintain a safe and nonthreatening workplace and do not tolerate harassment or intimidation.*

- We condemn abuse and retaliation. Abusive behavior, comments or unwanted physical touching are unacceptable. Anyone who experiences inappropriate behavior should report it. Accenture will not tolerate retaliation.
- Harassment is unacceptable. We expect a professional environment where we can grow and succeed. Harassment in any form based on sex, race, age, color, national origin, disability, religion or sexual orientation is unacceptable and may expose Accenture and its employees to legal liability.
- We make personal safety a top priority. We follow all posted safety and emergency procedures at our facilities and at client sites. To protect Accenture people and our assets, Accenture may ask to search personal property at a company worksite.
- We expect others to treat us fairly. Each of us is entitled to work in an environment free from violence and unlawful or unfair discrimination.

[Additional resources](#)

Q&A for Respect for the Individual Action Statement #1

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.



What does diversity mean for Accenture, a global company?

We take the widest possible view of diversity. We realize that all of our people bring distinct experiences, talents and perspectives to their work, and we capitalize on that diversity—collaborating with each other so that we can help our clients achieve high performance.

Our diversity efforts ensure we attract, retain and advance the best people by removing barriers and promoting a true meritocracy. Combining multiple perspectives from our diverse global culture with our common values and methodologies is a powerful differentiator for Accenture.

2. We are inclusive—we pursue diversity as an organizational priority, respect all employees equally and value the contributions of each person and role.

- Creative thinking should not stay locked inside because people look different or speak differently than we do. We understand that tremendous value resides in every person, so we engage each other with respect, regardless of differences.
- Leaders set the tone. All Accenture teams include people who may be profoundly different from each other. When a leader tolerates bad behaviors—lack of respect, impatience, discrimination—the team often follows. Leaders recognize the power of their behavior and ensure that team members respect each other and are encouraged to contribute.
- Leaders don't have all the answers. In a world where clients demand deeper, specialized skills, junior team members often may have better ideas than their leader. The successful leader has the self-awareness, team focus and humility to proactively draw out the team's diverse perspectives.

Additional resources

3. We recognize people for their contributions and provide timely, open and honest performance feedback.

- Our feedback is fair and helps individuals improve their performance. We are honest with each other formally—during performance evaluations—and informally, as part of day-to-day life. Feedback must be truthful, to the point, factual and helpful. We want our leaders and supervisors to continually provide timely feedback to our people.
- Everyone can improve. Even top performers can improve. Given appropriate coaching and feedback, others can be tomorrow's top performers.

Additional resources

4. We share a mutual commitment to support each other's growth, career development and work/life balance.

- We succeed when others succeed. Accenture credits people for developing others. We have a strong career counselor system, and we encourage mentoring relationships, particularly as we rise through the organization, to make sure that people have access to advice on both day-to-day issues and strategic coaching on areas outside their particular area.
- Accenture encourages leaders to model work/life balance. We know our people work hard, so there are many ways for them to pursue balancing their work with their personal life.
- We take time to give. As part of our corporate citizenship initiative, Accenture encourages people to take time to volunteer, serve on nonprofit boards and participate in pro bono projects and other activities.

Additional resources



5. Our leaders engage in honest, open communication and foster mutual trust.

- We foster open communication and encourage people to ask for help. We reach out for support whenever we are struggling or need help.
- We tell the truth. Transparent communication leads to understanding, which leads to trust. If something is in the best interest of the company, but not an individual employee, we still strive to tell the truth, even though it can hurt. Some decisions are difficult to communicate, but we aim to be clear about our intentions and confident in our delivery.

Additional resources

6. We listen to our colleagues' points of view and encourage authentic, genuine leadership at all levels.

- We listen. Good communication means listening more than we speak. We listen to understand each other's interests and respond constructively to different opinions. Listening means demonstrating that you understand.
- Leaders have an authentic style. We expect leaders, regardless of career levels, to find their own personal and genuine approach to leadership, to live it, explain it and share it with their teams, and to model tolerant behavior.
- Everyone should lead with humility. We are leaders of teams, of points of view, of areas of expertise, and of our own behavior. We are responsible for drawing out the best in each other, for understanding our own limitations and for reaching out to collaborate when necessary.

Additional resources

7. We demonstrate trust in others by believing in their capabilities and intentions, setting clear expectations, holding them accountable and delegating decision making, as appropriate.

- We have faith in each other's capabilities. We assign tasks and delegate decisions to people at all career levels because we trust that others are competent and accountable. The most successful teams assemble experts from different areas and then delegate that particular part of the work to them to deliver, supporting them in the process.
- We set clear objectives for our people. We know what we are being asked to do or, if we don't, we strive to learn as quickly as possible. We measure people against business objectives, rate people relative to their peers and hold each other accountable for what we actually achieve.
- We believe in each other's initiative. We believe our people want the company to do well and that their own performance impacts the company performance. We encourage each other to stretch and pursue opportunities within or just beyond our capabilities.

Additional resources

8. We enthusiastically help others when they are in need and we are there for each other, both professionally and personally.

- We care about each other. If a colleague needs help, we respond willingly, listening to them, advising them, showing genuine interest, respect and understanding.
- Each of us is a wealth of resources. No matter what our level, each of us has expertise or experience that someone else would like to tap into. We are open to others looking for guidance or ideas to pursue a new direction. We willingly offer our resources to help them meet their goals, which may include reaching out across workforces, geographies or organizations.

Additional resources

Q&A for Respect for the Individual Action Statement #5

What are the expectations of our leaders?

At Accenture, we are committed to developing strong leaders at all levels of our company.

We focus on three leadership contribution areas: value creator, business operator and people developer, and we expect our leaders to develop and contribute in a balanced way across these three areas.

Our [Leadership Statement](#) clearly outlines the behaviors each of our employees, at all levels, should seek to demonstrate and develop.



Best People

Living our Code—Best People **in action**



Attracting, developing and retaining the best talent for our business, challenging our people, demonstrating a "can-do" attitude and fostering a collaborative and mutually supportive environment.

1. We seek to understand different points of view and foster a fair, positive, inclusive environment in which people with diverse talents and backgrounds can confidently grow and succeed.*

- Everyone is valued. 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.
- Our diversity is an advantage. Everyone brings distinct experience, talents and background to work. By embracing our differences, we support each other better and in turn, serve our clients better.
- We are confident in our skills and optimistic in our work. Through persistence and goal-directed activities, we focus not on the obstacles in our way, but on clear pictures of future accomplishments. A positive attitude makes success more likely.

Additional resources

2. We help individuals develop specialized skills—encouraging them to take on greater responsibility and enabling them to grow in confidence, competence and marketplace relevance.

- We want people to be their best. We stretch ourselves to grow skills and deepen abilities, encouraged by our leaders who seek ways to stimulate our growth. We are confident that when we take on a new stretch role, with all its potential for risk and reward, our leaders will be there to support us.

- We respond positively to criticism. Great critical feedback teaches us and provides the basis for future improvement. We use it as a learning opportunity to do better next time, and to focus on the future.

- We expect our people to actively build market-relevant skills. Accenture seeks people with the right combination of technical, functional and industry skills for client roles. While roles vary in how they build or use a person's specialization, our people choose to engage and contribute and not to be idle.

Additional resources

3. We leverage the unique attributes of individuals to create dynamic, innovative teams.

- Accenture celebrates intellectual diversity. Creative dynamism comes from the interplay of good ideas, bad ideas and still-forming ideas—they all drive innovation.

- We honor ingenuity. We recognize inventive employees who create new, patentable assets and drive our innovation agenda. Whether it is a new area of business for Accenture, a new software application, or a way we can reengineer one of our own business processes, each innovative idea helps us achieve high-performance.

- Team members inspire each other. We appreciate how each person's unique perspective continuously refreshes our teams with enthusiasm and vitality. We encourage people to express their unique perspectives and expect others to respect them.

Additional resources



4. We reward leadership excellence and we value the leadership contributions of all our people—as people developers, value creators and business operators.

- Our employees balance complex and varied responsibilities. Developing people, creating value and running a business require discipline and a desire to excel. Our leaders master a balancing act, generating profit while creating a strong legacy and achieving sustainable shareholder and stakeholder value.
- Accenture rewards those who master the contribution balancing act. Our performance management process drives compensation, promotion, as well as company equity for top performers.
- We use good judgment. To win we apply the right kind of intelligence in the right context based on our experience and the input of others.

Additional resources

5. We encourage collaboration by fostering trust, shared goals and mutual accountability.

- We can achieve more by working together. Collaboration brings out the best in us—it stirs us to reach higher because it forces us to be accountable for our ideas and work product.
- We work toward the same goals. Success is created through teaming— assembling the right skills from experts in different fields. Everyone in the team has to feel accountable for achieving the results and trusting that others will do the same.
- We rely on people to ask for help when they need it. We expect our people to use their initiative to solve problems, but we want them to reach out whenever they are stuck or fear that something may fail.

Additional resources

6. We invest in our people and their career growth by encouraging continual learning and by creating opportunities that support near-term developmental needs and long-term career progression.

- Accenture invests heavily in our people. While there are times when people should not leave a project, taking time out from serving clients to develop market-relevant skills does not hinder individual performance or success.
- Our people need a portfolio of skills. Accenture believes our people must sharpen not only skills that meet their long-term career goals, but also skills that tackle urgent marketplace needs, which may include less appealing kinds of technical expertise.

Additional resources

Q&A for Best People Action Statement #4

Why do we conduct a peer-to-peer rating process at Accenture?

Accenture operates as a meritocracy—meaning we recognize and reward employees on the basis of relative contribution. Our relative rating process helps to achieve our goal of rewarding our strongest performers and sends direct and constructive feedback to all employees.

Q&A for Best People Action Statement #6

Who can help me manage my career at Accenture?

We have a strong culture of developing people. Employees should seek career guidance from career counselors and mentors and are expected to own their career development. They are encouraged to be proactive in planning career goals and taking action to gain the experience and skills needed to achieve career aspirations.



7. Accenture supports our people who choose to volunteer their time and skills for the benefit of communities and the environment.

- Our people are passionate volunteers. No matter what their career level, workforce or country, our people can get involved in many different volunteering activities. By offering our personal expertise beyond commercial activity, we align our goals with the company's goals of being a good corporate citizen.
- Accenture supports employees who donate their time and skills for the benefit of others.

Additional resources

8. We are responsible for managing our own careers and pursuing our personal definitions of success.

- We own our careers. Based on the company's business needs, our people pursue their career paths and drive them through their talents, skills and ability to perform. We encourage mentoring, counseling and attentive leadership, and each person is ultimately responsible for seeking out opportunities that meet their goals.
- Individual objectives should line up with both the company's immediate goals and long-term strategy. Each of us should be able to explain the business case for any particular task we are working on and prove its value to our shareholders.

Additional resources

9. We do not ask our people to compromise their personal values nor their professional obligations, such as confidentiality obligations to former employers.*

- We respect the obligations new people bring. We respect valid and enforceable obligations that candidates and new employees may have to former employers, such as confidentiality obligations or agreements not to compete or to solicit former clients or colleagues.
- We expect new Accenture people to be aware of these obligations and to notify their supervisors immediately if a job activity may conflict with those obligations.
- We hire clients' employees with caution. We protect our client relationships by consulting with our clients and internally before we make a job offer to any of their employees.

Additional resources

Q&A for Best People Action Statement #9

Someone from a competitor just joined Accenture. I'd like to learn about a business process and pricing 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. Seek information about our competitors from the Accenture Competitor Intelligence group, a team dedicated to obtaining this information in an appropriate manner.



Integrity

Living our Code—Integrity **in action**



Being ethically unyielding and honest and inspiring trust by saying what we mean, matching our behaviors to our words and taking responsibility for our actions.

1. We create an inclusive and safe environment—one that encourages open debate, gives everyone a voice and enables people to raise issues without fear of retaliation.*

- We speak up. No matter what our career level, our collaborative culture demands that we speak up and listen receptively to other's points of view. Raising concerns and solving problems early is good for the team, for Accenture and for our clients.
- We focus on the message, not the messenger. The power of a person's ideas should not be undermined by their accent, language capability, mastery of company jargon or our failure to listen.
- We are honest. We are each responsible for creating an environment that is safe for others to express concerns honestly and openly, free from retaliation.

Additional resources

2. We build trust-based relationships through consistent ethical personal conduct and by living our core values.

- Trust is earned. The foundations of a trust-based relationship are a person's competence, intent and character. We persevere to master professional skills, are honest in our intentions, and authentic in how we portray our qualities to each other and our clients.
- Our core values guide our actions in all we do. We say openly that our actions are based on our understanding of right and wrong, even if that position is unpopular, and we adhere to our Standards of Business Conduct.

Additional resources

3. We prepare and provide accurate, timely and complete reports for our clients and other stakeholders.*

- As a public company, Accenture must disclose financial and operational information to the U.S. Securities and Exchange Commission, local authorities and regulatory bodies.
- Everyone plays a part in accurate disclosure. Accenture's financial disclosures rely on accurate business records, client invoices, time and expense reports, and hours worked. Our experts such as Investor Relations, Legal, Finance and Corporate Communications are responsible for responding to requests for information in their area of expertise, which ensures consistent and appropriate communications.

Additional resources



4. We protect our clients' and others' proprietary information and respect their intellectual property rights.*

- We protect confidential information. Confidential information is any information or material not generally available to the public that is generated, collected or used by Accenture that relates to our business, research and development activities, clients or employees. When we receive confidential information from a client or others, we make sure we understand our legal obligations and follow them.
- We only use confidential information as permitted. We use confidential information only for the purpose provided. After that purpose has passed, we dispose of copies of the materials, unless required by contract or policy.
- We get permission to share others' information. We do not review, discuss, disclose, copy or use any copyrighted, licensed or confidential Accenture, client or third-party information except as authorized, and without first making sure we have proper clearance. We are 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. If we are unsure if the information is confidential, we treat it as such.
- We respect others' rights. Just because something is downloadable from the Internet does not mean it can be freely used. We do not download or use copyrighted materials—films, music files, software programs or source code—without a proper license that we understand and follow.
- Only those with a need to know use confidential information. We make sure that only authorized people with a need to know have access to confidential information. Legal helps us understand any limitations and answers any questions.

Additional resources

5. We avoid conflicts of interest and ensure that our personal relationships and activities do not compromise Accenture's objectivity or reputation.*

- We avoid temptation. We never use our position, contacts or knowledge of Accenture for personal gain. We don't allow personal interests, investments and activities (including those of family members) to conflict with our work or how we serve our clients.
- We do not compromise objectivity. Family and personal relationships in the workplace may jeopardize a professional work climate. If such relationships could interfere with employment, including performance evaluations, promotions, career progression or work assignments, we take the initiative and consult with Human Resources.
- We disclose potential opportunities related to Accenture's business. If we discover or create a business opportunity through using Accenture property, information, relationships or position, we disclose that opportunity to the company instead of taking it for personal gain.
- Accenture relies on individual judgment. It is impossible to identify every situation that could create a conflict of interest or the appearance of one, so Accenture relies primarily on the good judgment and integrity of its employees. Talk to your team lead if you think you or Accenture may be in a potential conflict of interest.

Additional resources

Q&A for Integrity Action Statement #5

Family and personal working relationships

If you and someone in your household, family or personal life both 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.



6. We do not accept or give inappropriate gifts or hospitality.*

- We give gifts only in exceptional circumstances. Gifts are generally inappropriate in a business relationship. When a gift is appropriate because of custom or holidays, we ensure that the gift does not violate local laws or our client's code of conduct. We never offer gifts, entertainment or invitations to Accenture-sponsored events to employees of governments or government-controlled businesses without first obtaining approval under our gift and entertainment procedures.
- We know our clients' rules on gifts and hospitality. Many of our clients that are owned or controlled by a government may have rules that require gifts and invitations to be reported or refused.
- We avoid even the appearance of a conflict of interest. We 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.
- Gifts and hospitality from prospective or current suppliers should be limited. Branded gifts worth less than US\$25, reasonable meals and associated limited entertainment may be accepted from suppliers, but we do not accept gifts or hospitality from a supplier when we are involved in selecting suppliers and making purchasing decisions affecting the supplier.

Additional resources

7. We refuse to make or take bribes or to make questionable payments.*

- We comply with anticorruption laws—period. These laws include the U.S. Foreign Corrupt Practices Act and local anticorruption laws wherever we do business. Our standards may be higher than local business practices—even if our competitors make bribes or questionable payments, Accenture will not tolerate illegal or questionable conduct.
- Bribes are "anything of value." We do not offer or give anything of value to obtain new business, retain existing business, expedite government actions or secure any improper advantage. And we do not use others to do things we cannot do.
- Only ethical, qualified agents help sell our services. We hire agents to help open doors and sell Accenture's services only after they have passed our due diligence and approval procedures.
- Even offering gifts or hospitality to a government client or public official can constitute a bribe, so we follow Accenture's approval procedures before making that offer.
- We pay attention to warning signs. Some arrangements with a client, agent or other business partner may be questionable, so we work with Legal to examine and address those risks.
- There is zero tolerance for violation of this action statement.

Additional resources

Q&A for Integrity Action Statement #6

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.

Q&A for Integrity Action Statement #7

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.



8. We are fierce but fair competitors.*

- "Competition" or "antitrust" laws are complex and differ by country. They prohibit agreements or actions that might unreasonably restrain competition, create a monopoly or abuse a strong market position.
- Every conversation with competitors carries risk. Make sure you understand the rules around communication with competitors because any communication with a competitor, no matter how innocuous it may seem at the time, may be subject to scrutiny and form the basis for accusations of anticompetitive conduct.

Additional resources

9. We handle "inside information" appropriately and lawfully.*

- We know what constitutes inside information—"material," "nonpublic" information. Inside information generally is not available to the public and could, if publicly known, affect the market price or trading of a company's securities (stock, for example).
- We do not trade on or disclose inside information. If we possess inside information, we do 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 officially becomes public. We do not tell others to buy or sell securities or provide "tips," either in the form of details, such as "our third quarter earnings next week will be great" or as general comments, based on nonpublic information.
- We know what "material" information is. Information is material if it could affect the price of a security, or if a reasonable investor would likely consider it important in deciding whether to buy or sell securities.
- We know what "nonpublic" information is. Information is nonpublic if it has not been made available officially and effectively to the general public for at least two full trading days.

Additional resources

Q&A for Integrity Action Statement #8

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.



10. We comply and cooperate fully with investigations and audits.*

- We cooperate with investigations and are honest. Whenever we are involved in company or government investigations (including Corporate Investigations, Internal Audit or litigation matters), Accenture expects us to cooperate fully with investigative instructions and to tell the whole truth.
- We properly preserve relevant information. We never conceal, change or destroy records or data when we know of or anticipate an investigation, litigation or audit.
- We protect confidential communications. We keep strictly confidential all information communicated to us in the course of an investigation, audit or litigation matter.
- We let the professionals investigate and respond only to proper personnel. We never initiate an investigation ourselves—all requests to conduct internal investigations must be escalated to and authorized by Corporate Investigations, Global Asset Protection or Legal. We work only with authorized Legal personnel to respond to litigation or subpoenas or to requests from the government, law enforcement, external auditors or regulatory agencies.

Additional resources

11. We use electronic technology responsibly and professionally.*

- We secure data. We protect the technology and information entrusted to us by encrypting it when using mobile media devices. We secure our technology devices through security software and configurations. We do not install software or modify configurations that compromise our technology's security.
- We share data only if there is a business requirement. We only share information—through e-mail, postings to social networking sites and granting access to systems—based on validated business need. We do not access or handle information for which we do not have a business need. Also, we do not retain information after the business need has passed.
- We conduct ourselves professionally. We conduct digital interactions with professionalism. We do the right thing at all times even if no one is looking. We use Accenture provided technology for business purposes and limited and appropriate personal use.

Additional resources

Q&A for Integrity Action Statement #11

A new coworker does not have access to the Accenture 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.



Stewardship

Living our Code—Stewardship **in action**



Fulfilling our obligation of building a better, stronger and more durable company for future generations, protecting the Accenture brand, meeting our commitments to stakeholders, acting with an owner mentality, developing our people, and helping improve communities and the global environment.

1. We do business in a manner that is socially, economically and environmentally responsible.

- Stewardship is personal, not just institutional. Every Accenture employee has a role to play in the stewardship of our business. It is up to each of us to act as a steward to contribute to the long-term success of our company.
- Our influence is global. Accenture has a responsibility to encourage and enable sustainable practices among our employees, clients, suppliers and the charitable and nonprofit organizations we support. Because we have operations in more than 50 countries, serving clients wherever they do business around the world, we hold a unique, powerful and global position to bring together diverse stakeholders in the pursuit of sustainable business practices, where possible.
- Accenture expects to thrive for generations. Sustainable business practices not only help us meet our public commitments to be a good corporate citizen, but also have a positive impact on our bottom line by promoting revenue growth, cost reduction and improved risk management.

[Additional resources](#)

Q&A for Stewardship Action Statement #1

How can I act as a steward on my client project?

Check out [Accenture's Environment Practices Guide](#) and look for ways to reduce your project team's environmental impact—whether that means implementing smart work (for example, reducing number of times some team members travel to the client site per month) or conserving resources (for example, save paper, share deliverables online).

Does your client share our Skills to Succeed objectives?

Collaborate with your client to create a corporate citizenship project that helps others to build skills that will enable them to access economic opportunities (get a job, start a business or grow a business). This could include the volunteer time of Accenture people, or be a joint pro bono project for a nonprofit. See more Skills to Succeed project examples on the [Corporate Citizenship portal](#).



2. We balance the short-term demands of our business with the long-term needs of the company and make investments to enhance shareholder value.

- Without clients we have no business. Yet we must sell work that meets Accenture's interests as well as our clients'. We take a disciplined approach to understanding these interests early and we rely on them throughout the selling, negotiations and delivery.
- We address client pressures for pricing concessions through carefully planned strategies that preserve our profitability. We help clients heal their businesses without infecting our own business with bad contract terms, dangerous precedent and sub-optimal revenues that undermine our long-term health.
- We have an "Accenture way to negotiate" to achieve better deal economics, improve negotiation and relationship behaviors, and resolve disputes or litigation to mutual satisfaction.

Additional resources

3. We are entrepreneurial, act as owners of the company, make decisions within our authority and use informed judgment to take appropriate risks.*

- We use sound business judgment to make decisions. We recognize the limits to our individual authority as "business operators." When situations arise that require a more-specialized or senior-level review, we are prudent in our decision making and seek counsel.
- We put Accenture's interests first. We focus on Accenture's interests and those of our shareholders above any personal interest in maximizing individual rewards.
- We spend Accenture's money as if it were our own. We are vigilant and responsible with resources with an eye to the bottom line. We speak up when we see waste.

Additional resources

4. We invest time and resources in preparing our next generation of leaders, while striving to mirror the global and diverse nature of our marketplace.

- We identify our next generation of leaders and prepare them for their role with targeted development and on-the-job growth opportunities.
- We teach the next generation. We expect each generation to take ownership for passing on knowledge and know-how.

Additional resources

5. We operate the company so that we achieve high performance generation to generation as well as from year to year.

- You matter when you walk in the door. Stewardship is not just leaving the company a better place than you find it—it is helping others understand that they own the company too. In all that we do, we carry the responsibility to be great stewards.
- Generational differences enrich our culture. We aim to capture and unleash each other's special attributes so that every person passes the best of their experience on to future generations.

Additional resources

6. We expect Accenture people to put the broader interests of the entire company ahead of the individual interests of a group or function.

- We understand multiple perspectives. We look beyond ourselves, our team, our group and our geography to consider the impact of our decisions, including Accenture's bottom line.
- We actively build a rich pipeline of sales opportunities to mitigate "deal fever" or tunnel vision—the pressure to meet individual sales targets.
- We do not negotiate against ourselves. For each opportunity we develop a negotiation strategy and present a unified face, backed with robust internal escalation, approval and relationship strategies.
- Saying no to a client is OK. While we work hard to create solutions for clients, we recognize that if they do not meet Accenture's interests we have alternatives that include walking away and using our resources to serve other clients or engagements.

Additional resources

7. Our leaders communicate and demonstrate a shared vision and a commitment to strategic priorities—helping employees understand how individual roles contribute to our overall success.

- Our communications are honest, consistent and clear. Whatever our career level, each leader translates Accenture's corporate vision into terms that individuals can understand and act on. We breathe life into Accenture's strategic priorities through words and actions that are meaningful and relevant to each person no matter where they are in the organization.
- We communicate not just to inform, but to motivate and inspire. We deepen the purpose and meaning of our employees' work by helping them understand how their individual efforts play significant roles in the company's success and contribute to the positive outcomes we produce for our clients.

Additional resources



8. Accenture is a good corporate citizen and encourages the active involvement of employees in the communities where we work and live.

- Accenture is committed to sustainability, human rights and antibribery. We hold global ISO 14001 certification for environment management systems and we are a signatory to the United Nations Global Compact.
- Our employees are our ambassadors. Accenture actively enables employees to volunteer their time to benefit others, and we encourage our employees to make personal financial contributions to charitable organizations.
- Accenture has a corporate giving program that operates largely through its foundations. We also contribute directly to local communities through corporate cash giving and pro bono services, but employees may not make contributions on behalf of Accenture and expect reimbursement.

Additional resources

9. We invest in Accenture's assets, safeguard Accenture's proprietary and confidential information, and protect and defend Accenture's intellectual property.*

- We protect intangible assets as vigorously as our physical assets. Intangible assets—our brand, reputation, intellectual property and confidential information—are as worthy of protection as our equipment and computers. We do not jeopardize Accenture's future by losing our assets through theft, misuse, carelessness or poor client contracts.
- Intellectual property helps us outperform our competitors. We mark all Accenture confidential proposals, documents and other materials according to our guidelines. Because our reputation and financial health may suffer if competitors obtain confidential information (such as e-mails, personnel records or financial data), we share such information only with people who have a need to know and only after confirming a non-disclosure agreement and other safeguards are in place.
- We develop practical innovations throughout our organization on internal development projects and on client engagements—and protecting them via patents underpins our business strategy of delivering sustained, differentiated value to our clients. We retain and leverage our ownership in Accenture's intellectual property rights during negotiations with clients, vendors and other parties.

Additional resources

10. We exercise Accenture's rights in the political process.*

- Accenture does not endorse political candidates or make political donations. We do not use the Accenture name to endorse political activities or events or use Accenture resources to make cash or other contributions to political candidates or parties.
- Accenture advises government officials on policies that directly impact our business. Accenture takes positions on local and global policies and issues important to our business. However, as a general matter, Accenture does not take policy positions on behalf of our clients.

- Accenture does not endorse or reimburse employee political activities. While employees may make personal political contributions and be politically active, Accenture will not reimburse or endorse the political activities our people undertake as private individuals.
- We research before making political contributions. In some geographies, personal political contributions made by our employees can have a significant negative impact on the company's ability to contract with government entities. Before making personal political contributions, our employees will research the relevant campaign contribution laws governing donations, particularly where Accenture is a government contractor.

Additional resources

Q&A for Stewardship Action Statement #9

What is a harmful disclosure of proprietary or confidential information?

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



The Five Cs

Asking for help is a sign of strength, not weakness.

Improve your decision making by following the Five Cs:

Communicate

Communicating with those who need to know to ensure you are not alone in a difficult situation.

Consult

Consulting with people with different skills, capabilities, qualifications or experience—such as Finance, Legal, a Quality executive or simply someone who has experience doing what you are trying to do.

Cross-check

Cross-checking that you have not missed an issue or misread a situation.

Collaborate

Collaborating, especially on bigger decisions—take a nonhierarchical, partnering approach.

Courage

Acting with courage: speak out for what is right and act on it, even when it may not be easy.



Ethical Fitness® Decision-making Model from the Institute for Global Ethics

(Adapted for Accenture)

The Code of Business Ethics clarifies the right decision in many situations. But what if there is no definitive answer and you must weigh tough "right versus wrong" decisions and even tougher "right versus right" choices? The **Ethical Fitness® Decision-making Model** helps you make these difficult ethical decisions. The model asks a short series of questions and your answers either lead you to the "right" decision or help you clarify your options and the values on which to base your decision. Using the model builds confidence because it illuminates why you choose a particular course of action—it organizes your thinking and helps you articulate your decision more effectively.

"Right vs. Wrong" questions

1. Does the situation conflict with our ethical values (honesty, responsibility, respect, fairness, compassion)?
2. Does the situation make you feel uncomfortable?
3. Would your decision be embarrassing if you read it in a newspaper?
4. Would your role model do it?

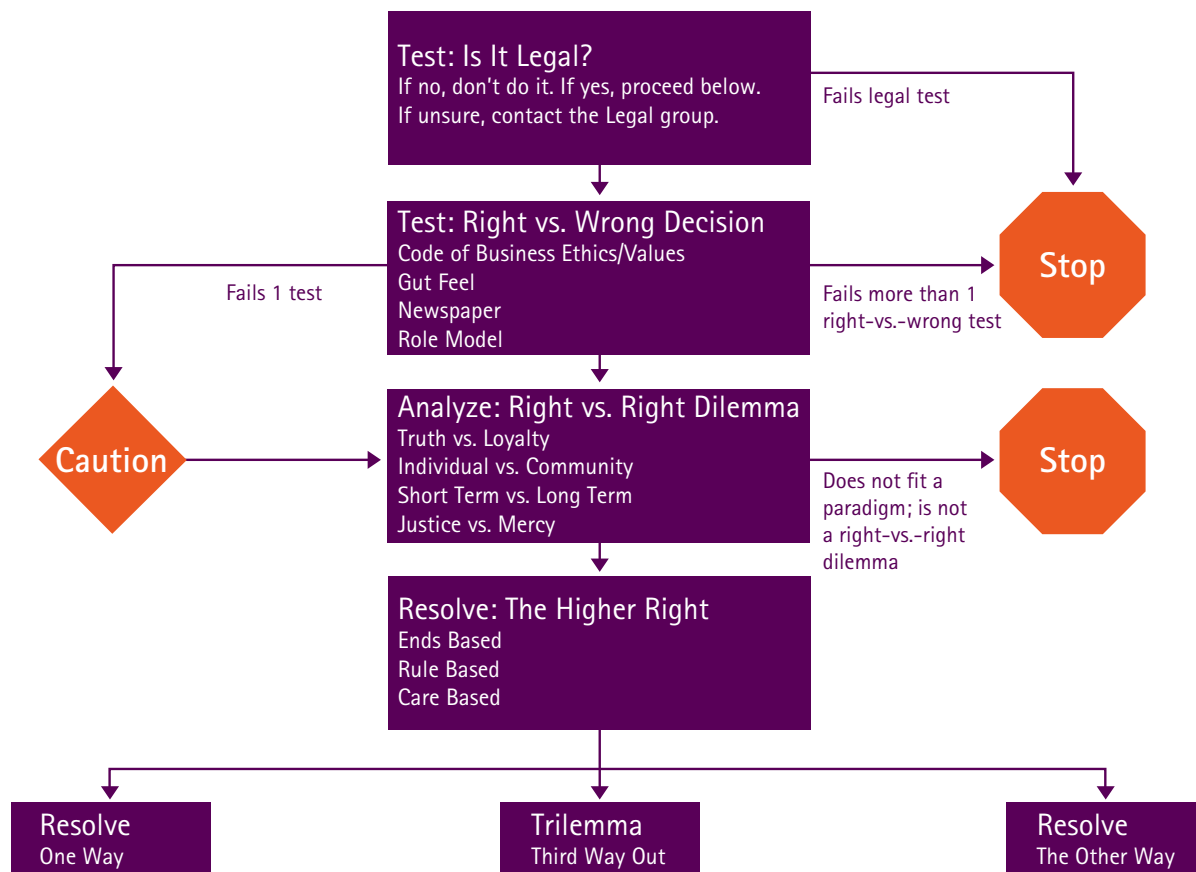
"Right vs. Right" questions

1. Truth vs. Loyalty: Does honesty or integrity conflict with commitment, responsibility or promise-keeping?
2. Individual vs. Community: Is this "us vs. them," "self vs. others" or "smaller group vs. the larger group"?
3. Short Term vs. Long Term: Does an immediate need/desire conflict with a longer-term goal or prospect?
4. Justice vs. Mercy: Does fairness or firm application of the law conflict with compassion or empathy?

The Resolution Principles

1. Ends based: "The greatest good for the greatest number."
2. Rule based: "What if everyone followed your path?"
3. Care based: "Treat others as you would like to be treated."

View [Code Decision Challenges](#) that show the model applied to Accenture business situations.



Responsibilities

Your Responsibilities

- **Accenture expects you to act ethically and comply with the law, the Code and the company's policies at all times.** Violating the Code breaks your trust with the company and our clients, and opens you to individual disciplinary action, including termination, and perhaps to legal liability.
- **Speak up or take action.** You have a responsibility to report unlawful, fraudulent or unethical conduct. Employees who raise or report concerns help us maintain our ethical workplace and high-performance business. You will not be reprimanded for coming forward with good faith concerns.
 - **Raise concerns or ask questions through your normal reporting lines.** Start by talking with your supervisor, manager or Human Resources representative, since they may be your closest link to the situation. If you are not comfortable raising a concern with them, contact the next level of management, your career counselor, Legal or any member of Accenture management.
 - **If you prefer, raise your concern by calling the Accenture Business Ethics Line globally: +1 312 737 8262, India: + 1 888 276 6226 with access code: 000-117, available 24 hours a day, seven days a week (you can reverse the charges) or visit the encrypted website at <https://businessethicsline.com/accenture>.** Use the Business Ethics Line only to make a good faith claim about Accenture's financial affairs, accounting practices, auditing matters, corruption or fraud—or other serious cases where the vital interest of the company or the moral or physical integrity of our people are at stake. You may remain anonymous, but Accenture may require or request additional information to resolve some cases. The reporting scope and/or anonymity requirement of the Accenture Business Ethics Line may be restricted in some jurisdictions. These restrictions are described on the Accenture Business Ethics Line website.
- **Cooperate fully with investigations and audits.**

Accenture's Responsibilities

- **We do not tolerate retaliation** against any employee because they raised an issue or used the Business Ethics Line (or any other appropriate channel) to report an ethical or legal concern. Employees who do retaliate violate our ethical standards and will be subject to discipline including termination of employment.
- Employees who come forward with concerns play an important role in maintaining our ethical workplace and high-performance business, as well as in protecting our shareholder value. See [Policy 0301-Reporting Unlawful or Unethical Activity](#).
- **We take all allegations seriously and we resolve them in a standard, impartial process.**
- **We respect the privacy of our people.** We will use your personal information in accordance with Accenture [Policy 0090-Data Privacy](#) and data privacy law.

What happens once a concern has been raised via the Accenture Business Ethics Line?

Once a concern is raised, our Corporate Investigations team determines if the concern falls within the scope of the Corporate Investigations team, that is, any claim about Accenture's financial affairs, accounting practices, auditing matters, corruption or fraud—or other serious cases where the vital interest of the company or the moral or physical integrity of our people are at stake. The reporting scope and/or anonymity requirement of the Accenture Business Ethics Line may be restricted in some jurisdictions. These restrictions are described on the Accenture Business Ethics Line website.

If the matter falls within that reporting definition, then the Corporate Investigations team initiates, scopes and leads the investigation in order to review the matter independently and fairly. The investigative team is led by legal counsel and its composition is tailored to address the reported subject matter.

While investigations naturally vary depending on the circumstances, they typically involve review of relevant communications and documents, interviews of key personnel, an analysis of the legal landscape, and recommendations concerning discipline or proper remedial steps as warranted. Of course, if no violation of the Code is found, then no disciplinary action is taken. Senior leadership or the audit committee may also be notified where investigations reach a certain threshold of significance.

How do I contact the Office of Ethics & Compliance?

Visit the [Ethics & Compliance website](#) or contact the Office of Ethics & Compliance at ethics.and.compliance.program@accenture.com.



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The Code 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 document also 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.

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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About Accenture

Accenture is a global management consulting, technology services and outsourcing company, with more than 215,000 people serving clients in more than 120 countries. Combining unparalleled experience, comprehensive capabilities across all industries and business functions, and extensive research on the world's most successful companies, Accenture collaborates with clients to help them become high-performance businesses and governments. The company generated net revenues of US\$21.6 billion for the fiscal year ended Aug. 31, 2010. Its home page is www.accenture.com.

