

ACCA

S
T
U
D
Y

T
E
X
T

课

本



PAPER P2

公司报告（国际版）

CORPORATE REPORTING (INTERNATIONAL)

BPP Learning Media 著

FOR EXAMS IN JUNE AND DECEMBER 2010



华中科技大学出版社

<http://www.hustp.com>

ACCA

PAPER P2

公司报告（国际版）

CORPORATE REPORTING (INTERNATIONAL)

BPP Learning Media 著

S
T
U
D
Y

T
E
X
T
课
本

In this new syllabus third edition approved by ACCA

- We **discuss** the **best strategies** for studying for ACCA exams
- We **highlight** the **most important elements** in the syllabus and the **key skills** you will need
- We **signpost** how each chapter links to the syllabus and the study guide
- We **provide** lots of **exam focus points** demonstrating what the examiner will want you to do
- We **emphasise key points** in regular fa
- We **test your knowledge** of what you've
- We **examine your understanding** in our
- We **reference all the important topics** in our full index
- Fully up to date for all examinable documents.

BPP's i-Learn and i-Pass products also support this paper.

FOR EXAMS IN JUNE AND DECEMBER 2010



华中科技大学出版社

<http://www.hustp.com>

中国·武汉

图书在版编目 (CIP) 数据

ACCA 考试用书. P2 公司报告 P2 Corporate Reporting: 英文 / BPP Learning Media 著. —武汉: 华中科技大学出版社, 2010.1

ISBN 978-7-5609-5978-8

I. A… II. B… III. 公司—会计报表—会计师—资格考核—教材—英文 IV. F23

中国版本图书馆 CIP 数据核字 (2010) 第 011781 号

版权由 BPP Learning Media 所有。未经 BPP Learning Media 的书面许可, 不得以任何形式或任何途径, 电子的或机械的, 包括影印、录制或通过任何信息存储检索系统重编或传播本书的任何部分。

本版本由 BPP Learning Media 授权华中科技大学出版社出版。

本版本仅限于中华人民共和国境内 (不包括中国香港特别行政区、澳门特别行政区和台湾地区) 发行使用。

All rights reserved by BPP Learning Media. No part of this book may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording or by any information storage retrieval system, without permission from BPP Learning Media.

BPP Learning Media authorize Hua Zhong University of Science and Technology Press to publish this edition in China.

This edition is only for use and distribution in People's Republic of China excluding Hong Kong SARs, Macao SARs and Taiwan.

本书封面和内页均附有 BPP Learning Media 特有水印图案, 无此水印图案的图书不得销售。版权所有, 侵权必究。侵权举报电话: 021-58366718

P2 公司报告 P2 Corporate Reporting

BPP Learning Media 著

策划编辑: 周小方
责任编辑: 周小方
责任印制: 周治超
出版发行: 华中科技大学出版社 (中国·武汉)
地 址: 武汉洪山路珞瑜区 1037 号
邮政编码: 430074
电 话: 027-87557437
网 址: [http:// www.hustp.com](http://www.hustp.com)
印 刷: 江苏省句容市排印厂
开 本: 880mm×1230mm 1/16
印 张: 38.75
字 数: 792 千字
版 次: 2010 年 1 月第 1 版
印 次: 2010 年 1 月第 1 次印刷
ISBN : 978-7-5609-5978-8 / F · 570
定 价: 220.00 元

(本书若有印刷质量问题, 请向出版社发行部调换)

关于 BPP Learning Media

BPP Learning Media 作为一家职业考试资料的出版商，在市场上一直独占鳌头。从 1977 年开始，我们就出版了很多高质量关于会计、营销和金融服务资格方面的产品。BPP 是全球 150 多个国家的学生、培训提供商、公司和专业机构的最佳选择。

BPP Learning Media 是 ACCA 的官方出版社。这项与 ACCA 的伙伴关系确保了，在出卷考官的审订下，我们的教材正确的程度上涵盖了考纲并且符合了考试的要求。这项合作也允许我们在练习册内发布新近的考卷内容，包括考官的答案与评分。您可以信赖 BPP Learning Media 的产品，它们包含最新信息且关注重点，传递给您来自 BPP 作者和讲师们的专业知识和丰富经验。

除了 ACCA 系列外，BPP Learning Media 的课本和资料还涉及课程：

- 清算会计
- 商业税收和税收管理
- 金融营销和市场调查
- 银行业 IT
- 金融英语

P2 INT（课本）简介

本课本指导你将以前课程中学到的知识和技能应用到评估财务报告准则和实务中去。我们的课本设计注重大纲中最重要的内容，包括：

- 会计师的职业和道德义务
- 财务报告框架
- 报告实体的财务业绩
- 实体集团的财务报表
- 特殊实体
- 财务报告的相关会计规定的变更涉及的问题
- 实体的财务业绩和财务状况的评估
- 当前的发展

本课本经由考官审核，并参考了他提出的应试指南。由于职业道德和公司的社会责任影响财务报告的方方面面，所以课本在前期就引入了这些内容，以免学员在学习计算性内容时忽略了这些重要方面。紧接着的内容是会计准则，在复习以前知识的同时更延伸到高级的领域。在简要回顾集团公司的基础知识后，课本将介绍更高级的公司合并的内容。当前问题将在相关章节涉及到，并在课本最后加以归纳总结。题库中包含案例分析题，这是考试必考的题型。

BPP 授权华中科技大学出版社在中国发行的 ACCA 课本:

基础阶段课程

Knowledge Module

知识课程

F1 Accountant in Business

F1 会计师与企业

F2 Management Accounting

F2 管理会计

F3 Financial Accounting (INT)

F3 财务会计 (INT)

Skills Module

技能课程

F4 Corporate and Business Law (UK)

F4 公司法与商法 (UK)

F4 Corporate and Business Law (China)

F4 公司法与商法 (中国版)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务

F6 Taxation (China)

F6 税务 (中国版)

F7 Financial Reporting (INT)

F7 财务报告 (INT)

F8 Audit and Assurance (INT)

F8 审计与认证业务 (INT)

F9 Financial Management

F9 财务管理

专业阶段课程

Essentials Module

核心课程

P1 Professional Accountant

P1 专业会计师

P2 Corporate Reporting (INT)

P2 公司报告 (INT)

P3 Business Analysis

P3 商务分析

Options Module

选修课程

P4 Advanced Financial Management

P4 高级财务管理

P5 Advanced Performance Management

P5 高级业绩管理

P6 Advanced Taxation (UK)

P6 高级税务 (UK)

P6 Advanced Taxation (China)

P6 高级税务 (中国版)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (INT)

版权声明

亲爱的顾客：

您知道这个小图标©是什么意思吗？那它又为什么如此重要呢？

您手中的市场领先的BPP课本，课程资料和电子学习资料，它们并不能自我编著和更新。这些资料由专人编著，无论是以作者自己名义还是以投资编著机构的雇员名义。版权法通过赋予内容的使用的权利而保护编著人/编著机构的权益。

侵权是一种盗窃行为，在某些司法领域也是一种刑事犯罪行为，它潜在地严重违反职业道德。

在当前的技术条件下，情况也许很难明确辨别。但基本上，在没有得到BPP Learning Media的明确许可下：

- 影印我们的资料将被认定为侵权；
- 扫描、重编或将我们的数码资料转换成其他文件格式，上传资料至网站或通过邮件发送给您的朋友，这将被认定为侵权。

当然，在您使用完课本后，您可以以购买时的形态出售您的课本。（这对您的同学公平吗？我们会因某些原因而更新课本）但是我们的电子产品是基于单一用户许可销售的，我们不会向二手购买者提供解锁码。

那么在英国以外的地区和国家呢？BPP Learning Media 通过与我们的网站上明确列举的合作伙伴关系，价格政策和当地打印安排，尽力以学生负担得起的价格销售我们的资料。极少数人无视本声明做出违法行为，非法影印或支持其它组织非法影印我们的资料。如果他们在某一领域有非法或者不道德的行为，您能真正信任他们吗？

A note about copyright

Dear Customer

What does the little © mean and why does it matter?

Your market-leading BPP books, course materials and e-learning materials do not write and update themselves. People write them: on their own behalf or as employees of an organisation that invests in this activity. Copyright law protects their livelihoods. It does so by creating rights over the use of the content.

Breach of copyright is a form of theft – as well as being a criminal offence in some jurisdictions, it is potentially a serious breach of professional ethics.

With current technology, things might seem a bit hazy but, basically, without the express permission of BPP Learning Media:

- Photocopying our materials is a breach of copyright
- Scanning, ripcasting or conversion of our digital materials into different file formats, uploading them to facebook or emailing them to your friends is a breach of copyright

You can, of course, sell your books, in the form in which you have bought them – once you have finished with them. (Is this fair to your fellow students? We update for a reason.) But the e-products are sold on a single user licence basis: we do not supply 'unlock' codes to people who have bought them second-hand.

And what about outside the UK? BPP Learning Media strives to make our materials available at prices students can afford by local printing arrangements, pricing policies and partnerships which are clearly listed on our website. A tiny minority ignore this and indulge in criminal activity by illegally photocopying our material or supporting organisations that do. If they act illegally and unethically in one area, can you really trust them?

How the BPP ACCA-approved Study Text can help you pass your exams – AND help you with your Practical Experience Requirement!

NEW FEATURE – the PER alert!

Before you can qualify as an ACCA member, you do not only have to pass all your exams but also fulfil a three year **practical experience requirement** (PER). To help you to recognise areas of the syllabus that you might be able to apply in the workplace to achieve different performance objectives, we have introduced the '**PER alert**' feature. You will find this feature throughout the Study Text to remind you that what you are **learning to pass** your ACCA exams is **equally useful to the fulfilment of the PER requirement**.

Tackling studying

Studying can be a daunting prospect, particularly when you have lots of other commitments. The **different features** of the text, the **purposes** of which are explained fully on the **Chapter features** page, will help you whilst studying and improve your chances of **exam success**.

Developing exam awareness

Our Texts are completely **focused** on helping you pass your exam.

Our advice on **Studying P4** outlines the **content** of the paper, the **necessary skills** the examiner expects you to demonstrate and any **brought forward knowledge** you are expected to have.

Exam focus points are included within the chapters to highlight when and how specific topics were examined, or how they might be examined in the future.

Using the Syllabus and Study Guide

You can find the syllabus, Study Guide and other useful resources for P4 on the ACCA web site: www.accaglobal.com/students/study_exams/qualifications/acca_choose/acca/professional/afm/

The Study Text covers **all aspects** of the syllabus to ensure you are as fully prepared for the exam as possible.

Testing what you can do

Testing yourself helps you develop the skills you need to pass the exam and also confirms that you can recall what you have learnt.

We include **Questions** – lots of them - both within chapters and in the **Exam Question Bank**, as well as **Quick Quizzes** at the end of each chapter to test your knowledge of the chapter content.

Chapter features

Each chapter contains a number of helpful features to guide you through each topic.

Topic list

| Topic list | Syllabus reference |
|------------|--------------------|
| | |
| | |
| | |

Tells you what you will be studying in this chapter and the relevant section numbers, together the ACCA syllabus references.

Introduction

Puts the chapter content in the context of the syllabus as a whole.

Study Guide

Links the chapter content with ACCA guidance.

Exam Guide

Highlights how examinable the chapter content is likely to be and the ways in which it could be examined.

Knowledge brought forward from earlier studies

What you are assumed to know from previous studies/exams.

FAST FORWARD

Summarises the content of main chapter headings, allowing you to preview and review each section easily.

Examples

Demonstrate how to apply key knowledge and techniques.

Key terms

Definitions of important concepts that can often earn you easy marks in exams.

Exam focus points

Tell you when and how specific topics were examined, or how they may be examined in the future.

Formula to learn

Formulae that are not given in the exam but which have to be learnt.



This is a new feature that gives you a useful indication of syllabus areas that closely relate to performance objectives in your Practical Experience Requirement (PER).



Question

Give you essential practice of techniques covered in the chapter.



Case Study

Provide real world examples of theories and techniques.

Chapter Roundup

A full list of the Fast Forwards included in the chapter, providing an easy source of review.

Quick Quiz

A quick test of your knowledge of the main topics in the chapter.

Exam Question Bank

Found at the back of the Study Text with more comprehensive chapter questions. Cross referenced for easy navigation.

Studying P2

Paper P2 Corporate Reporting is a demanding paper, reflecting the demands that will be made upon the professional accountant in his or her working life. At the Fundamentals level, you will have studied the essentials of financial statement preparation and analysis, including those of group accounts. At the Professional level, these essentials will be assumed knowledge. You will be required to apply them, assuming the role of a professional adviser and analyst to the management as well as the shareholders and other stakeholders.

What is the paper about?

The P2 syllabus comprises eight main areas:

- A The professional and ethical duty of the accountant
- B The financial reporting framework
- C Reporting the financial performance of entities
- D Financial statements of groups of entities
- E Specialised entities
- F Implications of changes in accounting regulation on financial reporting
- G The appraisal of financial performance and position of entities
- H Current developments

There is, of course, some overlap between these areas. For example, if you are discussing current developments (H), you might be talking about the proposed changes to accounting for business combinations (D) and considering the implications of changes in accounting regulation (F) and perhaps even the ethical duty of the accountant to report those changes fairly and accurately (A).

What skills must you demonstrate?

At the Fundamentals level, or in your earlier studies, the questions would be more easily categorised into syllabus areas. However, at this level you may need to demonstrate knowledge, skills and thinking from outside the syllabus area that the question seems to be about on the surface. The examiner has stated:

Students should be capable of relating professional issues to relevant concepts and practical situations. The evaluation of alternative accounting practices and the identification and prioritisation of issues will be a key element of the paper. Professional and ethical judgement will need to be exercised, together with the integration of technical knowledge when addressing corporate reporting issues in a business context.

So the paper is not predictable. That said, clear guidance has been given. The compulsory Section A question, worth 50 marks, will always be on group accounts. It will also deal with issues in financial reporting and will be case study based. In Section B, questions could be on any area of the syllabus, but we have been told that two questions will be scenario based and one question will be an essay. You have a choice of two from three.

Exam technique for P2

Do not be needlessly intimidated

There is no shortcut to passing this exam. It looks very difficult indeed, and many students wonder if they will ever pass. But many do. Why is this?

Easy marks

All the questions are demanding, but there are many easy marks to be gained. Suppose, for example, you had a consolidated cash flow statement with a disposal, some foreign exchange complications and an impairment calculation. There will be easy marks available simply for the basic cash flow aspects, setting out the proforma, setting up your workings, presenting your work neatly. If you recognise, as you should, that the disposal needs to be taken into account, of course you will get marks for that, even if you make a mistake in the arithmetic. If you get the foreign exchange right, so much the better, but you could pass the question comfortably omitting this altogether. If you're short of time, this is what you should do.

Be ruthless in ignoring the complications

Look at the question. Within reason, if there are complications – often only worth a few marks – that you know you will not have time or knowledge to do, cross them out. It will make you feel better. Then tackle the bits you can do. This is how people pass a seemingly impossible paper.

Be ruthless in allocating your time

At BPP, we have seen how very intelligent students do one almost perfect question, one averagely good and one sketchy. For a fifty mark question, the first twenty marks are the easiest to get. Then you have to push it up to what you think is thirty to get yourself a clear pass. For a twenty-five mark question, the first eight to ten marks are the easiest to get, and then you must try to push it up to fifteen.

Do your best question either first or second, and the compulsory question either first or second. The compulsory question, being on groups, will always have some easy marks available for consolidation techniques.

The exam paper

The paper will comprise two sections.

| | <i>Number of marks</i> |
|---|------------------------|
| Section A: 1 compulsory case study | 50 |
| Section B: Choice of 2 from 3 questions (25 marks each) | 50 |
| | <u>100</u> |

Section A will consist of one scenario based question worth 50 marks. It will deal with the preparation of consolidated financial statements including group cash flow statements and with issues in financial reporting.

Students will be required to answer two out of three questions in Section B, which will normally comprise two questions which will be scenario or case-study based and one question which will be an essay. Section B could deal with any aspects of the syllabus.

Analysis of past papers – by sitting

December 2008

Section A

- 1 Group statement of cash flows with adjustments and interpretation; ethics

Section B

- 2 Changes to accounting for business combinations
- 3 Tangibles, intangibles and revenue recognition
- 4 Accounting standards and disclosure

June 2008

Section A

- 1 Groups with a foreign subsidiary, other adjustments and the remainder on ethical issues

Section B

- 2 Segment reporting and revenue recognition in a specialised industry
- 3 Retirement benefits and financial instruments
- 4 Transition to IFRS

December 2007

Section A

- 1 Piecemeal acquisition; factored receivables; environmental provision and report; ethical and social attitudes

Section B

- 2 Employee benefits; provisions
- 3 Discontinued operations; deferred tax; impairment; lease
- 4 Conceptual framework

Pilot paper

Section A

- 1 Statement of cash flows; criteria for consolidation; ethical behaviour

Section B

- 2 Environmental provision; leasing; EABRP; share-based payment
- 3 Deferred tax with pension scheme and financial instruments
- 4 Adoption of IFRS; proposals on business combinations

only for use by
classroom training or
university library

Analysis of past papers – by syllabus topic

The table below provides details of when each element of the syllabus has been examined and the question number and section in which each element appeared. Further details can be found in the Exam Focus Points in the relevant chapters.

| Covered in Text chapter | | Pilot Paper | Dec 2007 | June 2008 | Dec 2008 |
|-------------------------|--|-------------|--------------|--------------|-----------|
| 3 | THE PROFESSIONAL AND ETHICAL DUTY OF THE ACCOUNTANT | | | | |
| 3 | Professional behaviour and compliance with accounting standards | | | Q1(c) | Q1(c) |
| 3 | Ethical requirements of corporate reporting and the consequences of unethical behaviour | Q1(c) | Q1(c) | | Q1(c) |
| | Social responsibility | | Q1(c) | | |
| | THE FINANCIAL REPORTING FRAMEWORK | | | | |
| 1 | The contribution and limitations of financial statement in meeting users' and capital markets' needs | | | | Q4(c) |
| 1 | The applications, strengths and weaknesses of an accounting framework | | | | |
| 1 | Critical evaluation of principles and practices | | | | |
| | – Revenue recognition | Q2 | | Q2(b) | Q3 |
| | – Substance over form issues | Q1(b) | | | |
| | REPORTING THE FINANCIAL PERFORMANCE OF ENTITIES | | | | |
| | Performance reporting | | | | |
| 4 | Non-current assets | | | | |
| | – Property, plant and equipment | | | | Q3 |
| | – Intangible assets | | | | Q2, Q3 |
| | – Impairment | | | | Q1(a), Q3 |
| | – Investment properties | | | | |
| | – Government grants | | | | |
| | – Borrowing costs | | | | |
| 7 | Financial instruments | Q3 | Q1(a) | Q1(b), Q3 | Q1(a), Q2 |
| 11 | Leases | Q2 | Q1(a), Q3(d) | | Q3 |
| 18 | Segment reporting | | | Q2(a) | |
| 5 | Employee benefits | Q1(a), Q3 | Q2(a) | Q1(b), Q3(b) | Q1(a) |
| 6 | Income taxes | Q3 | Q3(b) | | |
| 9 | Provisions, contingencies and events after the reporting period | | | | |
| | – Provisions, contingency liabilities and contingent assets | Q2 | Q1(a), Q2(b) | Q3 | Q1(a), Q2 |
| | – Events after the reporting period | Q2 | | | |
| 10 | Related parties | | | | |
| 8 | Share-based payment | Q2 | Q1(a) | Q1(b) | Q2 |

| Covered in Text chapter | | Pilot Paper | Dec 2007 | June 2008 | Dec 2008 |
|-------------------------------|--|----------------|-------------|------------------------|-----------------------|
| | FINANCIAL STATEMENTS OF GROUPS OF ENTITIES | | | | |
| 12, 13, 17 | Group accounting including statements of cash flow <ul style="list-style-type: none"> – Complex groups – Associates – Joint ventures – Group statements of cash flows | Q1(a) | | Q3(c) | Q1(a), Q2 Q1(a) |
| 13 | Continuing and discontinued interests <ul style="list-style-type: none"> – Discontinued operations – Non-current assets held for sale | | Q3(a) | | |
| 14 | Changes in group structure <ul style="list-style-type: none"> – Mid year acquisitions – Disposals – Business combinations achieved in stages | | Q1(a) | | Q2 Q2 |
| 16 | Foreign transactions and entities <ul style="list-style-type: none"> – Foreign currency transactions – Foreign subsidiaries | | Q1(a) | Q1(b) Q1(a), (b) | Q1(a) |
| | SPECIALISED ENTITIES | | | | |
| 20 | Financial reporting in specialised, not-for-profit and public sector entities | Q2 | | Q2 | |
| 20 | Reporting requirements for small- and medium-sized entities (SMEs) | | | | |
| | IMPLICATIONS OF CHANGES IN ACCOUNTING REGULATION ON FINANCIAL REPORTING | | | | |
| 21 | The effect of changes in accounting standards on accounting systems | | | Q4(a) | |
| 12 | Proposed changes to accounting standards <ul style="list-style-type: none"> – Business combinations Exposure Draft | Q4(b) | | | |
| | THE APPRAISAL OF FINANCIAL PERFORMANCE AND POSITION ENTITIES | | | | |
| 18 | The creation of suitable accounting policies | | | Q2(b), Q3 | |
| 18 | Analysis and interpretation of financial information and measurement of performance | | | | Q1(b) |
| | CURRENT DEVELOPMENTS | | | | |
| 19 | Environmental and social reporting | | Q1(b) | | |
| 19 | Convergence between national and international reporting standards | Q4(a) | | Q4(a) | |
| 19 | Comparison of national reporting requirements | | | Q4(b) | |
| 1, 6, 19 | Current reporting issues <ul style="list-style-type: none"> – Conceptual framework Discussion Paper – Fair value measurement Discussion Paper – Management commentary Discussion Paper – Pensions Discussion Paper | | Q4 | | |

目录

| | 页码 |
|----------------------------|------|
| 简介 | |
| BPP出品的经ACCA认可的教材如何能帮助你通过考试 | iv |
| 学习P2 | vi |
| 试卷 | viii |
| A部分 准则和道德框架 | |
| 1 财务报告框架 | 3 |
| 2 会计师的职业及道德责任 | 23 |
| 3 环境和社会报告 | 55 |
| B部分 会计准则 | |
| 4 非流动资产 | 73 |
| 5 雇员福利 | 115 |
| 6 所得税 | 139 |
| 7 金融工具 | 165 |
| 8 基于股份的支付 | 203 |
| 9 报告期后的准备金、或有事项和重大事项 | 215 |
| 10 关联方 | 229 |
| 11 租赁 | 235 |
| C部分 集团财务报表 | |
| 12 基本集团回顾 | 255 |
| 13 联合集团 | 305 |
| 14 集团结构的改变 | 325 |
| 15 持续经营和终止经营 | 349 |
| 16 外币交易和实体 | 355 |
| 17 集团现金流量表 | 377 |
| D部分 绩效报告 | |
| 18 绩效报告 | 403 |
| 19 当前发展 | 455 |
| 20 特殊实体报告 | 473 |
| 21 财务报告中会计规章变动的影响 | 495 |
| 数学用表 | 515 |
| 试题和答案库 | 519 |
| 索引 | 597 |
| 评审表和免费抽奖 | |

Contents

| | Page |
|--|------|
| Introduction | |
| How the BPP ACCA-approved Study Text can help you pass | iv |
| Studying P2 | vi |
| The exam paper | viii |
| Part A Regulatory and ethical framework | |
| 1 Financial reporting framework | 3 |
| 2 Professional and ethical duty of the accountant | 23 |
| 3 Environmental and social reporting | 55 |
| Part B Accounting standards | |
| 4 Non-current assets | 73 |
| 5 Employee benefits | 115 |
| 6 Income taxes | 139 |
| 7 Financial instruments | 165 |
| 8 Share-based payment | 203 |
| 9 Provisions, contingencies and events after the reporting period | 215 |
| 10 Related parties | 229 |
| 11 Leases | 235 |
| Part C Group financial statements | |
| 12 Revision of basic groups | 255 |
| 13 Complex groups | 305 |
| 14 Changes in group structures | 325 |
| 15 Continuing and discontinued interests | 349 |
| 16 Foreign currency transactions and entities | 355 |
| 17 Group statements of cash flows | 377 |
| Part D Performance reporting | |
| 18 Performance reporting | 403 |
| 19 Current developments | 455 |
| 20 Reporting for specialised entities | 473 |
| 21 Implications of changes in accounting regulation on financial reporting | 495 |
| Mathematical tables | 515 |
| Exam question and answer bank | 519 |
| Index | 597 |
| Review form and free prize draw | |