💻 **Power BI Practical: Perform ETL (Extract, Transform, Load) Process to Build a Database in SQL Server** 🎯  
  
**✅ Step-by-Step Guide**

🔹 **A. Open Power BI Desktop** 🖥️  
Just launch Power BI on your PC. Get ready to start!

🔹 **B. Load the Data** 📂  
Go to the **Home** tab ➡️ Click on **Get Data** ➡️ Choose **Excel** ➡️ Browse your file and open it.

🔹 **C. Select the Sheet** 📑  
A window will pop up 👉 Select **Sheet1** ➡️ Click **Load** (bottom-right corner).

🔹 **D. Edit the Query** 🧪  
On the right side, you'll see **Sheet1**. Right-click it ➡️ Choose **Edit Query**.

🔹 **E. Remove Top Row** 🚫  
We need to remove the first row (which has **Canada**) so that **Germany** becomes the new top row.

🔹 **F. Set Number of Rows to Remove** 🔢  
Specify how many rows to delete (e.g., **1 row**).

🔹 **G. Germany Becomes the First Row** 🇩🇪  
Now, **Germany** is at the top!

🔹 **H. Make It a Header** 🏷️  
Go to the **Transform** tab ➡️ Click **Use First Row as Headers**. Now Germany is the column name!

🔹 **I. Old Header is Replaced** 📝  
The old column name (like "Country") is replaced with the new one (like "Germany").

🔹 **J. Remove Unwanted Columns** 🗑️  
Drag any column you don’t need (like a blank "None" column) ➡️ Click **Remove** in the Home tab.

🔹 **K. Replace Values** 🔄  
Want to change values? Example: In the "Germany" column, find **"United States of America"** and replace it with **"USA"** ➡️ Click OK.

🔹 **L. See the Magic!** 🎩  
All values like **"United States of America"** are now changed to **"USA"**.

🔹 **M. Apply Changes** 💾  
Click on **Close & Apply** to save all the steps you did!