Kritika
07/07/2020
In-charge
Department of Commerce
Ch. Bansi Lal University, Bhiwani

B.Com –II
(3rd Semester)

B.Com Programme CBCS Department of Commerce, Ch. Bansi Lal University, Bhiwani

Paper: Corporate Accounting-I
Code: 19 BC-301

Time: 3 Hours

Theory Paper: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important**: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Understanding of Accounting Standards (ICAI),

Share Capital: Meaning, Types, Accounting Treatment of Issue, Forfeiture and Reissue of Shares; Buy back of equity shares & Sweat shares; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types, Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit- IV

Profit or Loss before and after incorporation. Final accounts of companies.

Suggested Reading/s:

1. *Goel, D.K., Corporate Accounting. Arya Publications, New Delhi.*
2. *M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.*
3. *3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.*
4. *Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.*
5. *V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.*
6. *Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.*
7. *Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House*
8. *P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand*
9. *Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education*
10. *Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.*

Note: Latest edition of text books may be used.

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Business Regulatory Framework

19 BC- 302

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Contract Act- Valid contract and its elements; Proposal, Acceptance and Revocation; Contractual capacity of parties; Free consent of parties

Unit- II

Lawful consideration and object; Performance and Discharge of contracts; Contingent contracts Quasi Contracts and consequences of breach of contract

Contract of Bailment; Bailment and Pledge, Contract of Indemnity and Guarantee

Contract of Agency: Principal-Agent Relationship

Unit-III

Consumer Protection Act: Rights of consumers, Consumer Protection councils, Consumer Disputes Redressal machinery

Sales of Goods Act- Introduction, Transfer of Property or Ownership, Conditions and Warranties; Performance of Contract: Delivery and Payment, Rights of Unpaid Seller, Suits for Breach of Contract.

Unit- IV

RTI Act: Salient features, Rights and Importance; RTI Act: Procedure

E-Governance: Definition, Objectives, Participatory system, Components, E-Governance Services

Basic Understanding of the New Labour Rules in India and Haryana Right to Service Act

Suggested Reading/s:

1. *Sharma, A., Business Regulatory Framework. V.K. Publications.*

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Human Resource Management
19 BC- 303

Time: 3 Hours **Theory Paper : 80**
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM).Functions of Human Resource Management: - Managerial and Operative Functions .Qualification and Qualities of Human Resource manager in an organization. Evolution and Growth of Human Recourse Management (HRM) in India, Emerging Challenges of HRM – work force diversity, downsizing, work life balance etc.

Unit-II

Recruitment Selection and Training, Recruitment: - Meaning, steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation off training Programme in India. Job analysis, Job Description and Job specification.

Unit-III

Wage and Wage Incentives, Wages: - Meaning, Objective and Theories of wages, Methods of wage Payment: - Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, Essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives .Special Incentives, Essentials of Ideal Incentives system.

Unit- IV

Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations .Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest. Labour courts for disputes in India.

Basic Understanding of Legal framework for the Empowerment of the Workers

Suggested Reading/s:

1. *Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai& Co. New Delhi.*

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Environmental Science
19 BC- 304

Time: 3 Hours **Theory Paper : 80**
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Course Objective: Environment is the field of science that studies the interactions of the physical, chemical, and biological components of the environment and also the relationships and effects of these components with the organisms in the environment.

UNIT-I Multidisciplinary nature of environmental studies: Definition, scope and importance Need for public awareness; Renewable and non-renewable resources: Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources, Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

UNIT-II Ecosystems:Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems.

UNIT-III Environmental Pollution: Cause, effects and control measures of - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes; Role of an individual in prevention of pollution. Disaster Management: floods, earthquake, cyclone and landslides.

UNIT-IV Social Issues and Environment:From Unsustainable to Sustainable development, Water conservation, rain water harvesting, watershed management. Environmental ethics: Issues and possible solutions, Climate change, global warming, acid rain, ozone layer depletion. Human Population and Environment: Population growth, Environment and human health, Role of Information Technology in Environment and human health.

SUGGESTED READINGS:(Latest Edition of books will be followed)

1. Joseph Benny, Environmental Studies, Tata McGraw Hill Publishing Company Ltd., New Delhi

2. KaushikAnubha, C.P. Kaushik, Perspective in Environmental Studies, New Age International (P) Ltd. Publishers

3. Rajagopalan R, Environmental Studies, Oxford University Press, New Delhi

4. Ubaroi, N.K., Environment Management, Excel Books, New Delhi

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E-Commerce
19 BC-305

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction to E-Commerce, E-Commerce Models- B2B, B2C, C2B, G2C.Applications of E-Commerce: Service Industry, Retail Sector, Financial services, Travel & Tourism. Future of E-Commerce. Online Shopping : Web Portals.

Unit-II

Introduction of Internet: Networking, Network Topologies, TCP/IP, IP Address, Domain Name, URL, E-Mail Protocol, HTTP, WWW, Search Engine, Internet and Intranet, Extranet. Mobile Commerce: Internet Services though Mobile, Mobile Banking, WAP & WML, Mobile Information Devices, POS.

Unit-III

Online Payment Mechanism, Electronic Payment System, Payment Gateways, Risk Management Options for E-Payment Systems. Cryptography, Authentication, Data Encryption, Decryption, Public Key, Private Key, Digital Signature, E-check Certification, Plastic Money-Debit, Credit card and other Smart Cards, Digital Certification.

Unit-IV

Threats in E-Commerce, Security of Client & Service provider. Security Issues over the Web. Firewalls, Cyber Law- IT ACT 2000. E-governance:.

Suggested Reading/s:

1. *E-Commerce: Satyajee Srivastava; Anand Publications.*
2. *E-Commerce: Renu Gupta; Shree Mahavir Book Depot.*
3. *E-Commerce: SushilGoyal; Aarti Books.*
4. *E-Commerce: Bajaj, Deobyani Nag; TATA McGraw Hill Company, New Delhi.*

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Computer Accounting System (CAS)
19 BC- 306

Internal Assessment:50
Practical: 50

Unit-I

Computerized Accounting: Accounting Information System; Manual Accounting and Computerized Accounting; Difference b/w Manual and computerized Accounting; Advantages and Disadvantages of CAS. Sourcing of Accounting Software; Considerations before Sourcing Accounting software.

Unit-II

Accounting Packages: Ready to Use, Customized, Tailored ; Choosing Accounting Packages; Various Accounting Software in Trend; Entry level software; ERP software.

Unit-III

Introduction to Tally: Creation of Company, Creation of Groups and Accounts, Designing and Creating Vouchers- Sales, Purchases, Sales return, Purchase Return, Contra, Journal and Practical.

Unit-IV

Data Entry though Vouchers: Processing for Reports to prepare ledger Accounts, Trail Balance, Balance sheet and Practical with the help of workbook.

Suggested Reading/s:

1. *Business Accounting: Vikas Gupta; Dreamtech Press.*
2. *Computer Applications in Business: Renu Gupta; Shree Mahavir Book Depot.*
3. *Foundation of Computing: Pardeep.K.Sinha and PreetiSinha; BPB Publications.*
4. *A First Course in Computers: Sanjay Saxena; Vikas Publication House.*
5. *Fundamentals of Information Technology: Deepak Bharihoka; Excel Book.*
6. *Tally Workbook: Rakesh Sangwan; Ascent Prime Publications Pvt. Ltd.*

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B.com –II
(4th Semester)

B.Com Programme CBCS Department of Commerce, Ch. Bansi Lal University, Bhiwani

Corporate Accounting-II

Code: 19 BC-401

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Provisions of Accounting Standard: 14 (ICAI): Internal Reconstruction; External Reconstruction in the nature of merger and purchase. (Simple problems only)

Unit- II

Provisions of Accounting Standard: 21 (ICAI): Accounts of Holding Companies, Consolidated Balance Sheet (Simple problems only).

Unit- III

Final Accounts of Banking Companies.

Unit- IV

Liquidation of a company; Financial reporting for financial institutions.

Understanding of International Financial Reporting Standards (IFRS).

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Reading/s:

1. *Goel, D.K., Corporate Accounting. Arya Publications, New Delhi.*
2. *M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.*
3. *3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.*
4. *Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.*
5. *V.K. Goyal and RuchiGoyal, Corporate Accounting. PHI Learning.*
6. *Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.*
7. *Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House*
8. *P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand*
9. *Amitabha Mukherjee. Mohammed Hanif. Corporate Accounting, McGraw Hill Education*
10. *Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.*

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Note: Latest edition of text books may be used.

Corporate Law
19 BC- 402

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Company: Meaning, Characteristics; Advantage and Disadvantage of Incorporation; Lifting of Corporate Veil; Private Company: Meaning, Characteristics, Advantages & Disadvantages of Private Company; Privileges of Private Company & Conversion of Pvt. Co. into Public Company & Vice-Versa; Types of Companies.

Unit-II

Promotion and Incorporation of Companies ; Memorandum of Association; Articles' of Association; Share Capital, Members & Shareholders; Borrowing Powers.

Unit-III

Directors: Appointment &Powers; Legal Position of Directors; Shares and Stock; Share Certificate; Share Warrant.

Unit-IV

Company Meetings: Meanings, Importance & Types; Quorum &Voting Powers; Resolution & Minutes; Case Studies Regarding Company Meetings.

Suggested Reading/s:

1. *A Textbook of Company Law by P.P.S. Gogna, S. Chand Publications, New Delhi.*

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Marketing Management

19 BC-403

Time: 3 Hours **Theory Paper: 80**

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will becompulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of theeight questions will be set from all the four units. The examiner will set two questions from each unitout of which the candidate shall attempt four questions selecting one question from each unit. All thequestions shall carry 16 marks each.

Unit- I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern 7P's of Marketing; Market Segmentation: - Concept, Importance and basis of market segmentation; E-Marketing.

Unit- II

Consumer Behavior: Nature, Scope, Importance, Factors affecting buyer behavior; Product Planning and Development: Importance and scope of Product Planning in marketing; Stages of New product development; Product Lifecycle: Stages of Product life cycle, factors affecting product life cycle.

Unit- III

Branding and Trademark: Difference between brand and trademark; Advantages and criticismofbranding; types of branding; Brand Polices and Strategies.Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policyand pricing strategies.

Unit- IV

Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness; Sales Promotion: Importance, Methods, Functions and Publicity.

Suggested Reading/s:

1. Kotler Philip, Marketing Management, Prentice Hall of India, New Delhi.

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Business Statistics
19 BC-404

Time: 3 Hours **Theory Paper : 80**
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement;

Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots

Unit- II

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Index Numbers: Meaning, Types and Uses; Methods of Constructing price and Quantity indices(Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

Unit-III

Analysis of Bivariate data: **Correlation**-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties, Spearman's rank Correlation, Concurrent deviation method.

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

Analysis of Time Series: Causes of Variations in time series data; Components of a time series. Decomposition: Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

Unit- IV

Theory of Probability: Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem

Probability Distribution: Probability distribution as a concept; Binomial, Poisson and Normal Distribution: their Properties and Parameters.

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Suggested Reading/s:

1. *Dr.S.P.Gupta, Statistical Methods, S.Chand& Co., New Delhi.*
2. *Dr. S.C. Sharma& Dr. R.C. Jain, Business Statistics, Arya publication, New Delhi.*

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Banking and Banking Law
19 BC- 405

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I
Definition of Bank, Commercial Banks-importance, functions and problems of Non-Performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations, E-Banking.

Unit-II
Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy.

Unit-III
Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

Unit-IV
Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder inDue course. Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

Suggested Reading/s:

1. *Kandasami, K.P., Natarajan, S., &Parameswaran R., Banking Law and Practice, S. Chand Publications, New Delhi.*
2. *Sundharam&Varshney, Banking Theory Law & Practice, Sultan Chand & Sons Publications, New Delhi.*
3. *Popli, G.S. &JainAnuradha, Principles and Systems of Banking, PHI Publications.*

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Paper: Business Ethics
19 BC- 406

Time: 3 Hours

Theory Paper: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Business Ethics: meaning, nature and importance in business organizations, Linkages of the Stakeholders relationships, social responsibility and corporate Governance.

Unit-II

Emerging business ethics: Issues and institutionalization of business ethics. Ethical decision-making and ethical leadership, Individual values and philosophies, Organizational factors: corporate values and cultures, ethical culture and relationships.

Unit-III

Implementing Business Ethics: Developing an effective ethical program, Implementing and auditing ethical program. Business ethics in global economy.

Unit-IV

Business Sustainability: Ethical and social responsibility dimensions. Understanding techniques of moral reasoning and argumentations.

Suggested Reading/s:

1. *Ferrell, O.C. Fraedrich, John, and Ferrell, Linda, "Business Ethics, Ethical DecisionMaking & Cases", SouthwestrnCengage, 8th Edition, Prentice Hall, 2010.*
2. *Ferrell, O.C. Fraedrich, John, and Ferrell, Linda "Business Ethics: Ethical Decisionmaking and Cases", SouthwestrnCengage, 9th Edition, Prentice Hall, 2012.*
3. *E-book available at- http://fds.oup.com/www.oup.co.uk/pdf/he/hebuscat11/business ethics & corporate responsibility.pdf.*

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Paper: Statistical Analysis through Software
19 BC- 407

Internal Assesment:50
Practical : 50

Unit-I

SPSS; Introduction, Advantages and disadvantages, Data Entry, Data editor, view, variable view, Pivot table editor, Text Output editor, Chart editor.

Unit-II

Savings of Data; Variables, Types of Variables, Rules for Variables, Data analysis; Procedure, Variables selection for analysis, Runthe Procedure

Unit-III

Procedures of Analysis: Descriptive Statistics, Custom Tables, General Linear Model (GLM), Correlation, Regression, Loonier, Classify, Data reduction, Scale, Time Series; Auto correlation, Cross Correlation,

Unit-IV

Procedures of Analysis: Spectral, Survival, Bar, Line, Area, Pie, Boxplot, Pareto, Control, Normal PP Plots, Normal QQ Plots, Sequences, Reports

Suggested Reading/s:

1. *Delwiche, L. D. & Slaughter, S. J. (2012). The Little SAS Book: APrimer, 5th edition.*
2. *Cody, R. (2011). SAS statistics by example.*
3. *Regression Analysis: Freund, R. J. &Littell, R. C. (2000). SAS system for Regression, 3rd edition.*

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