23. We have student data cards with the following layout:

Card columns	Description of Field
1-7	Student Identification Number
8-30	Student Name
31-32	State Code (Ind = 23)
33-34	School Code (Business = 04)
41-43	Hours Completed
44-46	Quality Points Earned
47-48	Hours enrolled this semester

We wish to read these cards and print out a list of all out of state Business School students, giving name, hours completed, and GPA (quality points divided by hours completed).

After all the cards have been read, we wish to print out the average hours currently enrolled for all Business Students, and the average hours currently enrolled for all out of state business school students. The end of data card has a negative number in columns 1-7.

(20 pts) a). Prepare a detailed program flow chart for this program using the ANSI standard symbols.