25. The MISER credit card company punches the following card for each charge purchase made with one of its credit cards:

Card Columns	Description
1–12	Charge card number
13–18	Merchant account number
19–24	Amount of charge (XXXX$\wedge$XX)

These cards are used to maintain a charge card file containing a record of the amount owed by each person with a charge card and an Accounts Payable file containing a record of the amount that MISER owes each merchant. These files are on magnetic tape.

(20 pts)   Prepare a system flow chart for a subsystem that updates both of these files and produces a charge card status report and an Accounts Payable status report.