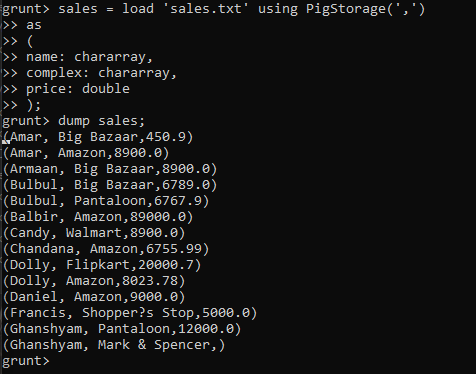
1. Create sales.txt

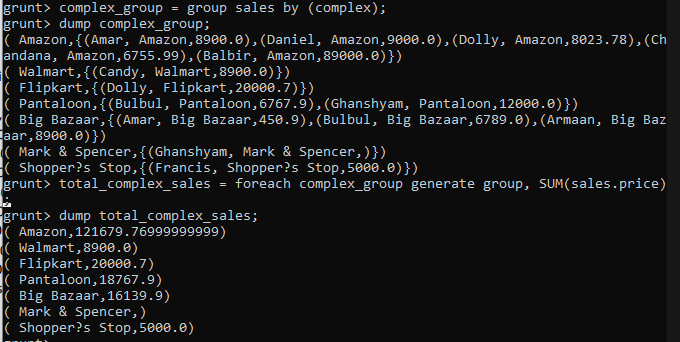
2.)



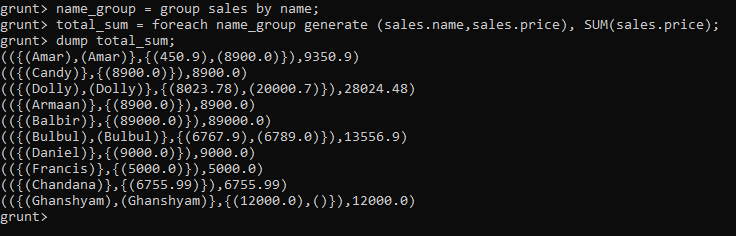
3.)



4.)



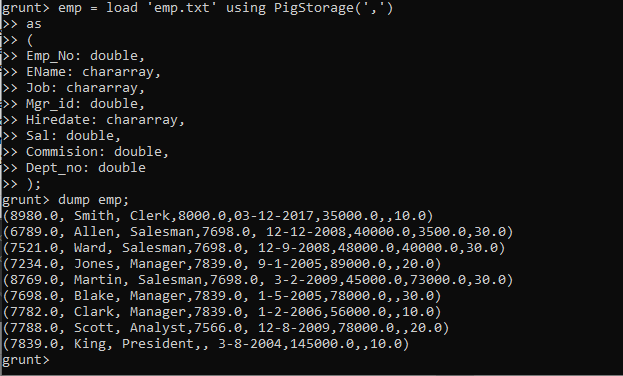
5.)

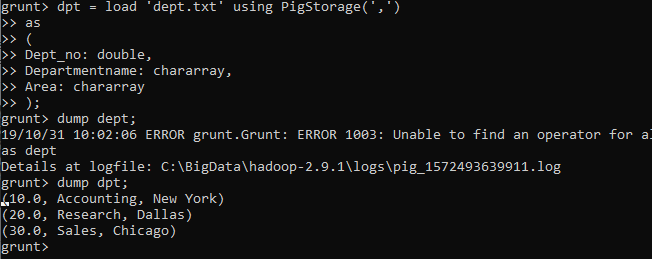


6.) Create emp.txt

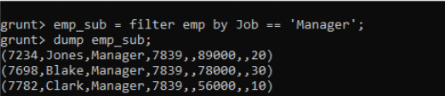
7.) create dept.txt

8.)

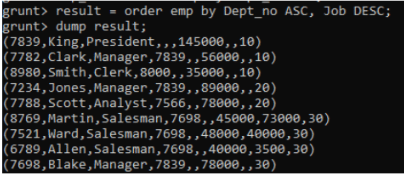




9.)



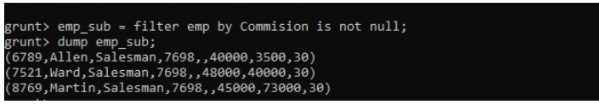
10.)



11.)



12.)



13.)

