Code:

```
#include <iostream>
using namespace std;
int count = 0;

void Merge(int arr[], int beg, int mid, int end) {
  int i, j, k, n1, n2;

  n1 = mid - beg + 1;
  n2 = end - mid;

  int leftArr[n1], rightArr[n2];

  for (int i = 0; i < n1; i++) {
    leftArr[i] = arr[beg + i];
  }

  for (int j = 0; j < n2; j++) {
    rightArr[j] = arr[mid + 1 + j];
  }

  i = 0;
  j = 0;
  k = beg;

  while (i < n1 && j < n2) {
    if (leftArr[i] < rightArr[j]) {
      arr[k] = leftArr[i];
      i++;
    } else {
      arr[k] = rightArr[j];
      j++;
    }
    k++;
  }

  while (i < n1) {
    arr[k] = leftArr[i];
    i++;
    k++;
  }

  while (j < n2) {
    arr[k] = rightArr[j];
    j++;
    k++;
  }
```

```
  count++;
}

void mergeSort(int arr[], int beg, int end) {
  if (beg < end) {
    int mid = (beg + end) / 2;
    mergeSort(arr, beg, mid);
    mergeSort(arr, mid + 1, end);
    Merge(arr, beg, mid, end);
  }
}

int main() {

  int n;
  cout << "Enter the number of elements: ";
  cin >> n;

  int arr[n];
  cout << "Enter the elements with space: ";
  for (int i = 0; i < n; i++) {
    cin >> arr[i];
  }

  mergeSort(arr, 0, n - 1);
  cout << "\nArray after sorting: " << endl;
  ;
  for (int i = 0; i < n; i++) {
    cout << arr[i] << " ";
    cout << endl;
  }

  cout << "\nNo of calls to the merge sort procedure: " << count;

  return 0;
}
```

Sample Output:

```
Enter the number of elements: 4
Enter the elements with space: 89 55 12 47
Array after sorting:
12
47
55
89

No of calls to the merge sort procedure: 3
```