```sql
CREATE TABLE emp(
    empno        INT,
    ename        VARCHAR(50),
    job       VARCHAR(50),
    mgr       INT,
    hiredate     DATE,
    sal       DECIMAL(7,2),
    comm         DECIMAL(7,2),
    deptno       INT
) ;

CREATE TABLE dept(
    deptno       INT,
    dname        VARCHAR(14),
    loc       VARCHAR(13)
);

INSERT INTO emp VALUES(7369,'SMITH','CLERK',7902,'1980-12-17',800,NULL,20);
INSERT INTO emp VALUES(7499,'ALLEN','SALESMAN',7698,'1981-02-20',1600,300,30);
INSERT INTO emp VALUES(7521,'WARD','SALESMAN',7698,'1981-02-22',1250,500,30);
INSERT INTO emp VALUES(7566,'JONES','MANAGER',7839,'1981-04-02',2975,NULL,20);
INSERT INTO emp VALUES(7654,'MARTIN','SALESMAN',7698,'1981-09-28',1250,1400,30);
INSERT INTO emp VALUES(7698,'BLAKE','MANAGER',7839,'1981-05-01',2850,NULL,30);
INSERT INTO emp VALUES(7782,'CLARK','MANAGER',7839,'1981-06-09',2450,NULL,10);
INSERT INTO emp VALUES(7788,'SCOTT','ANALYST',7566,'1987-04-19',3000,NULL,20);
INSERT INTO emp VALUES(7839,'KING','PRESIDENT',NULL,'1981-11-17',5000,NULL,10);
INSERT INTO emp VALUES(7844,'TURNER','SALESMAN',7698,'1981-09-08',1500,0,30);
INSERT INTO emp VALUES(7876,'ADAMS','CLERK',7788,'1987-05-23',1100,NULL,20);
INSERT INTO emp VALUES(7900,'JAMES','CLERK',7698,'1981-12-03',950,NULL,30);
INSERT INTO emp VALUES(7902,'FORD','ANALYST',7566,'1981-12-03',3000,NULL,20);
INSERT INTO emp VALUES(7934,'MILLER','CLERK',7782,'1982-01-23',1300,NULL,10);


INSERT INTO dept VALUES(10, 'ACCOUNTING', 'NEW YORK');
INSERT INTO dept VALUES(20, 'RESEARCH', 'DALLAS');
INSERT INTO dept VALUES(30, 'SALES', 'CHICAGO');
INSERT INTO dept VALUES(40, 'OPERATIONS', 'BOSTON');
```