accounts

id	bigserial
owner	varchar
balance	bigint
currency	varchar
created_at	timestamptz

transfers

id	bigserial
from_account_id	bigint
to_account_id	bigint
amount	bigint
created_at	timestamptz

entries

id	bigserial
account_id	bigint
amount	bigint
created_at	timestamptz

dbdiagram.io