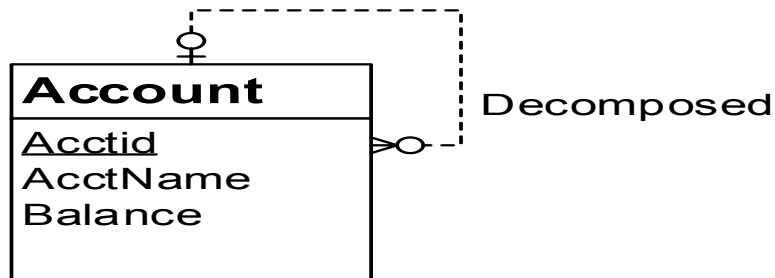**Problem:**

Convert the ERD shown in Figure 2 into tables. List the conversion rules used and table design. For each table, you should list the primary key, foreign keys, other columns, and NOT NULL constraints for foreign keys if necessary. You do not need to write CREATE TABLE statements.

Solution:

Conversion Rules:
-Used the entity type rule to convert the Account entity type
-Used the 1-M relationship rule to convert the Decomposed relationship into a foreign key for Account. (Not null constraint is not needed in this case as not all accounts will participate in the Decomposed relationship.)

Table Design:
Account (Acctid, DecomposedInd, AcctName, Balance)
FOREIGN KEY (DecomposedInd) REFERENCES Account