```sql
-- OLD TABLE

DROP TABLE IF EXISTS O_EmpId;

CREATE TABLE O_EmpId (

    EmpId INT PRIMARY KEY,

    EmpName VARCHAR(100)

);


INSERT INTO O_EmpId VALUES (1,'Koushiki');

INSERT INTO O_EmpId VALUES (2,'Shweta');

INSERT INTO O_EmpId VALUES (3,'Srushti');


-- NEW TABLE

DROP TABLE IF EXISTS N_EmpId;

CREATE TABLE N_EmpId (

    EmpId INT,

    EmpName VARCHAR(100)

);


-- LOG TABLE

DROP TABLE IF EXISTS Emp_Log;

CREATE TABLE Emp_Log (

    msg VARCHAR(200)

);
```

```
-- PROCEDURE

DELIMITER $$

DROP PROCEDURE IF EXISTS MergeEmployeeAdvanced $$

CREATE PROCEDURE MergeEmployeeAdvanced()

BEGIN

    DECLARE v_empid INT;

    DECLARE v_empname VARCHAR(100);

    DECLARE done INT DEFAULT 0;


    -- Cursor declaration

    DECLARE cur CURSOR FOR

        SELECT EmpId, EmpName FROM N_EmpId;


    -- NOT FOUND handler

    DECLARE CONTINUE HANDLER FOR NOT FOUND SET done = 1;


    -- EXIT handler for SQL exception

    DECLARE EXIT HANDLER FOR SQLEXCEPTION

    BEGIN

        INSERT INTO Emp_Log VALUES ('ERROR: SQL Exception occurred — Procedure aborted.');

        RESIGNAL;

    END;


    -- Create temp log table for this execution

    DROP TEMPORARY TABLE IF EXISTS temp_log;

    CREATE TEMPORARY TABLE temp_log(msg VARCHAR(200));
```

```sql
OPEN cur;

read_loop: LOOP

    FETCH cur INTO v_empid, v_empname;


    IF done = 1 THEN

        INSERT INTO temp_log VALUES ('Cursor finished reading.');

        LEAVE read_loop;

    END IF;


    -- CUSTOM ERROR: negative EmpId

    IF v_empid < 0 THEN

        SIGNAL SQLSTATE '45001'

        SET MESSAGE_TEXT = 'Employee ID cannot be negative!';

    END IF;


    -- Insert or skip duplicate

    IF NOT EXISTS (SELECT 1 FROM O_EmpId WHERE EmpId = v_empid) THEN

        INSERT INTO O_EmpId VALUES (v_empid, v_empname);

        INSERT INTO temp_log VALUES (CONCAT('Inserted: ', v_empname));

    ELSE

        INSERT INTO temp_log VALUES (CONCAT('Skipped duplicate: ', v_empname));

    END IF;

END LOOP;
```

```sql
        CLOSE cur;


    -- Move temp log messages into final log table

    INSERT INTO Emp_Log SELECT * FROM temp_log;

    DROP TEMPORARY TABLE temp_log;


END $$

DELIMITER ;



-- INSERT NEW RECORDS

INSERT INTO N_EmpId VALUES (2,'Shweta');

INSERT INTO N_EmpId VALUES (4,'Amit');

INSERT INTO N_EmpId VALUES (5,'Riya');



-- RUN PROCEDURE

CALL MergeEmployeeAdvanced();



-- VIEW OUTPUT

-- SELECT * FROM O_EmpId;

-- SELECT * FROM Emp_Log;

-- SELECT * FROM N_EmpId;
```