**Problem 2:**

Errors:

1. Diagram error: The identifying relationship IncomeOf must have a minimum cardinality of 1 for Account.
2. Design error: Account should be a regular entity type because AcctId is unique. Also, IncomeOf and ExpenseOf relationships should be regular.
3. Design error: The Process relationship is equivalent to the MakesSale and Sold relationships.
4. Design error: The cardinality of IncomeOfis reversed.
5. Design error: The cardinality of ExpenseOf is reversed.
6. Design error: The minimum cardinality of MakesSale should be 0 for Vehicle.
7. Design error: The minimum cardinality of Sold should be 0 for Vehicle.
8. Design error: The minimum cardinality of Purchases should be 0 for Vehicle.

Solution:

