1.

**start Transaction;**

**insert into transaction values (1003, curdate(), 123, 'D', 50);**

**insert into transaction values (1004, curdate()), 789, 'D', 50);**

**update account set avail\_balance = 500 - 50, last\_activity\_date = current\_timestamp() where account\_id = 123;**

**update account set avail\_balance = 75 + 50, last\_activity\_date = current\_timestamp() where account\_id = 789;**

**commit;**