

4. Accounting Software Deviations Report

As part of HackerFinance's accounting software development process, a team needs a special query.

For each customer, determine the amount of *debit* and *credit* transactions during December.

Subtract their total credits from their total debits to get *net borrowing*.

The report should have two lines with 2 columns each:

Row 1 contains the word 'positive' followed by a comma-delimited list of names of customers with positive net borrowing, sorted descending by the net borrowing amount.

Row 2 contains the word 'negative' followed by a comma-delimited list of names of customers with negative net borrowing, sorted ascending by the net borrowing amount.

► **Schema**

► **Sample Data Tables**

▼ Schema

There is 1 table:

transactions		
name	type	description
dt	VARCHAR(19)	Transaction timestamp
customer	VARCHAR(64)	Customer name
debit	DECIMAL(5,2)	Transaction debit
credit	DECIMAL(5,2)	Transaction credit

▼ Sample Data Tables

For the sample data in table:

transactions			
dt	customer	debit	credit
2021-11-22 04:22:56	Donaugh Furneaux	16.40	50.96
2021-11-30 20:38:13	Donaugh Furneaux	76.39	72.36
2021-12-19 16:36:49	Donaugh Furneaux	68.68	17.57
2021-12-21 15:44:36	Donaugh Furneaux	34.06	71.41
2021-12-23 07:56:31	Donaugh Furneaux	46.29	4.62
2021-12-24 22:23:54	Donaugh Furneaux	96.84	84.71
2021-12-27 01:20:38	Donaugh Furneaux	70.83	72.19
2021-12-02 00:47:52	Harley Lyddiard	66.45	7.85
2021-12-04 05:18:53	Harley Lyddiard	72.07	11.45

2021-12-04 05:18:53	Harley Lyddiard	72.07	11.45
2021-12-07 05:36:06	Harley Lyddiard	81.45	45.75
2021-12-09 14:35:59	Harley Lyddiard	19.78	29.27
2021-12-17 08:29:43	Harley Lyddiard	34.99	25.64
2021-11-22 12:49:43	Orrin Curley	46.70	86.76
2021-11-23 09:28:58	Orrin Curley	27.53	26.90
2021-11-26 10:15:33	Orrin Curley	44.11	80.50
2021-11-26 17:05:41	Orrin Curley	15.00	25.55
2021-12-16 09:12:35	Orrin Curley	33.35	35.24
2021-12-20 04:24:48	Orrin Curley	79.68	12.78
2021-12-24 18:38:34	Orrin Curley	25.75	96.17
2021-12-29 21:12:41	Orrin Curley	23.55	82.93

the expected output is:

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balance_type	customer
positive	Harley Lyddiard, Donaugh Furneaux
negative	Orrin Curley