5.

Entity type rule:

Account entity is converted to Account table.

Primary key is Acctid.

Other columns are AcctName,Balance.

1-M relationship rule:  
Self referencing relationship Decomposed is used here.

We add a DecomAcctid column as foreign key reference to decomposed account.

Also it can take NULL values as it is not mandatory.

M-N relationship :NOT applicable

Identifying relationship rule : NOT applicable