**Conversion Rules**

Used the entity type rule to convert the Account entity type

Used the 1-M relationship rule to convert the Decomposed relationship into a foreign key for Account. (not null constraint is not needed as not all accounts will participate in decomposed relationship.)

**Table Design**

Account (Acctid, DecomposedInd, AcctName, Balance)

FOREIGN KEY (DecomposedInd) REFERENCES Account