trigger UpdateAccoundFieldTrigger on Opportunity (before insert) {

//empty Account List

List<Account> lstAccounts = new List<Account>();

//to store account idds of related accounts

Set<Id> setAccountIds = new set<Id>();

//map to store related account id and opportunity

Map<Id, Opportunity> mapAccIdOpp =new Map<id, Oppurtunity>();

if(Trigger.isInsert || Trigger.isUpdate && Trigger.isAfter) {

for(Opportunity obj : Trigger.new) {

setAccountIds.add(obj.AccountId);

}

for(Opportunity obj : Trigger.new) {

mapAccIdOpp.put(obj.AccountId, obj);

}

for(Account obj :[SELECT Id, is\_Gold\_\_c FROM Account WHERE Id IN : setAccountIds]) {

if(mapAccIdOpp.get(obj.Id).Amount > 20000) {

obj.is\_Gold\_\_c =TRUE;

lstAccounts.add(obj);

}

else{

obj.is\_Gold\_\_c = FALSE;

lstAccounts.add(obj);

}

}

if(lstAccounts.size() > 0)

upsert lstAccounts;

}