entries

id	**bigserial**
account_id	bigint
amount	bigint
created_at	timestamptz

accounts

id	**bigserial**
owner	varchar
balance	bigint
currency	varchar
created_at	timestamptz

transfers

id	**bigserial**
from_account_id	bigint
to_account_id	bigint
amount	bigint
created_at	timestamptz