

Ans 5:

1. Entity type rule: Defines the Account table with its attributes.
2. 1-M relationship rule: Adds a foreign key (*ParentAcctId*) in the Account table.

Table Design:

Account(AccountId, AcctName, Balance, ParentAcctId)

Constraints:      FOREIGN KEY (ParentAcctId) REFERENCES Account

(ParentAcctId does not need to be NOT NULL because the minimum cardinality is 0).