A DECODE statement is the SQL version of an IF statement in programs like Excel.

- Syntax: `DECODE(expression, search, result)
  "IF expression equals search then result (else default)"
- Example: `DECODE(FGBTRNH.FGBTRNH_DR_CR_IND, 'C', -FGBTRNH.FGBTRNH_TRANS_AMT, FGBTRNH.FGBTRNH_TRANS_AMT)`
  The above statement reads “If debit/credit indicator equals credit, then return the negative of Trans Amt. If it equals anything else (debit) then return the Trans Amt as the default value.”

- There can be as many Search/Result items as needed but there can only be one expression that will be searched.
  `DECODE(expression, search1, result1, search2, result2, ..., default)
  `Example: `DECODE(FGBTRNH.FGBTRNH_DR_CR_IND, 'C', 'Credit', 'D', 'Debit', 'ERROR')`