Python for Accounting Applications

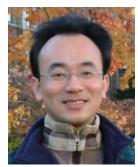


Control Logic and Loops

1141PAA05 ACC2, NTPU (U2004) (Fall 2025) Wed 6, 7, 8, (14:10-17:00) (9:10-12:00) (B3F10)







Min-Yuh Day, Ph.D, **Professor and Director**

Institute of Information Management, National Taipei University

https://web.ntpu.edu.tw/~myday



Syllabus



Week Date Subject/Topics

- 1 2025/09/10 Introduction to Python for Accounting Applications
- 2 2025/09/17 Python Programming and Data Science
- 3 2025/09/24 Foundations of Python Programming
- **4 2025/10/01 Data Structures**
- 5 2025/10/08 Control Logic and Loops
- 6 2025/10/15 Functions and Modules; Files and Exception Handling
- 7 2025/10/22 Data Analytics and Visualization with Python
- 8 2025/10/29 Self-Learning

Syllabus



Week Date Subject/Topics

9 2025/11/05 Midterm Project Report

10 2025/11/12 Obtaining Data From the Web with Python

11 2025/11/19 Statistical Analysis with Python

12 2025/11/26 Machine Learning with Python

13 2025/12/03 Text Analytics with Generative AI and Python

14 2025/12/10 Applications of Accounting Data Analytics with Python

15 2025/12/17 Applications of ESG Data Analytics with Python

16 2025/12/24 Final Project Report

Python Control Logic and Loops

Outline

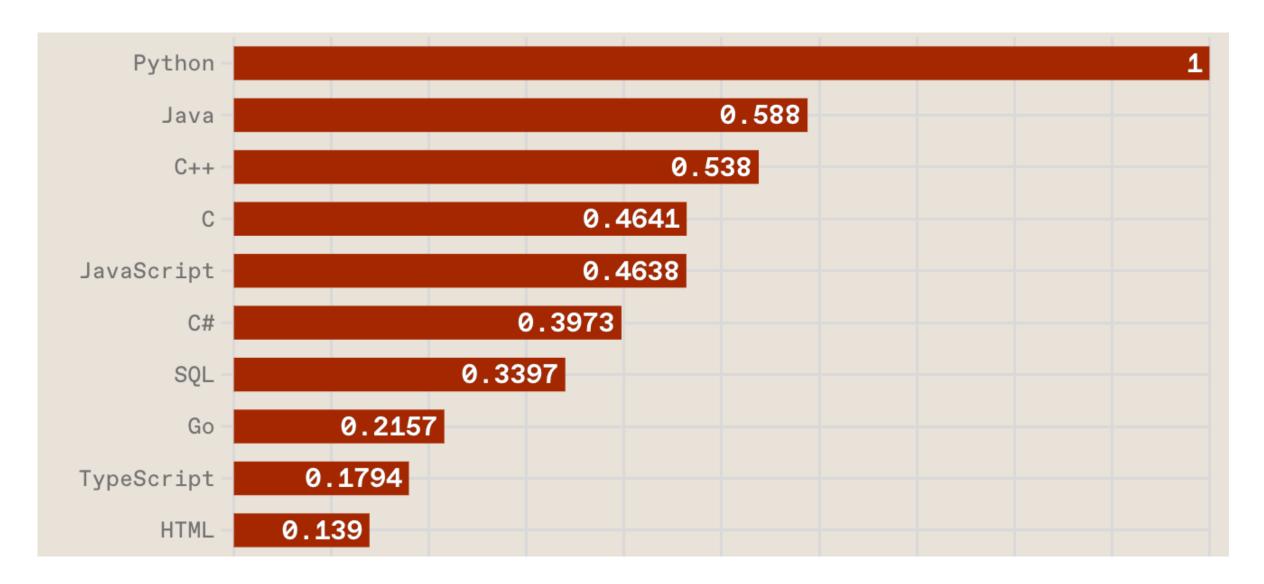
- Python if else
 - if elif else
 - Booleans: True, False
 - Operators: ==, !=, >, <, >=, <=, and, or, not
- Python for Loops
 - for
- Python while Loops
 - While
 - break
 - continue



Python

Programming

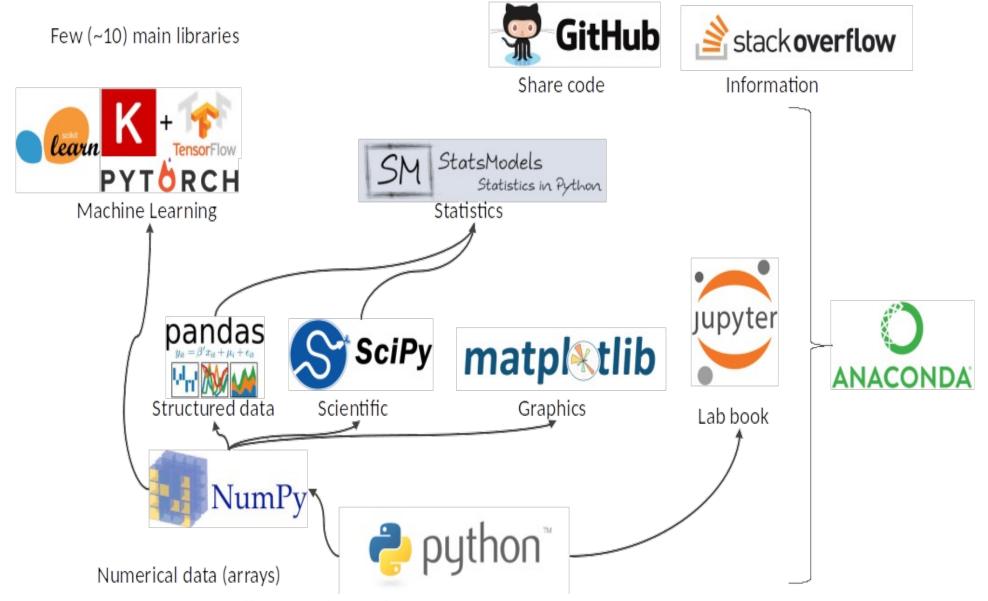
Top Programming Languages



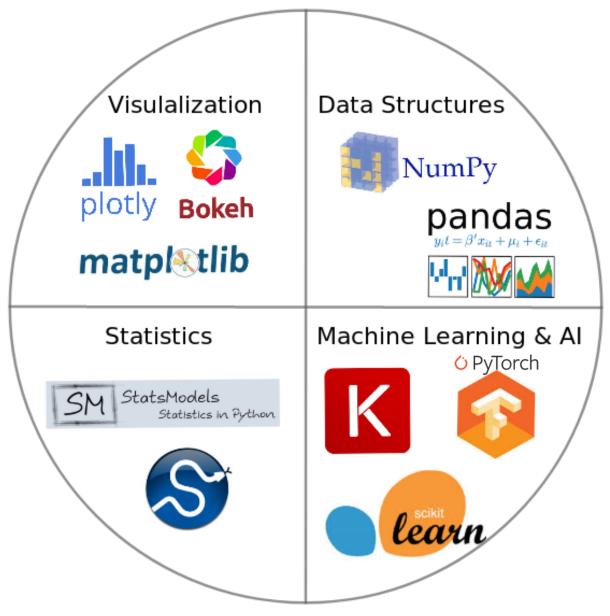


Python is an interpreted, object-oriented, high-level programming language with dynamic semantics.

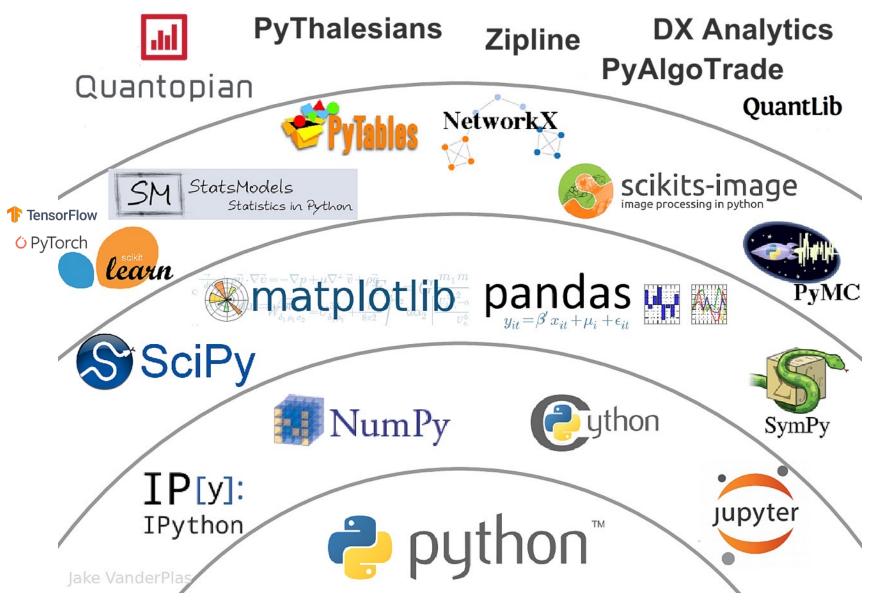
Python Ecosystem for Data Science



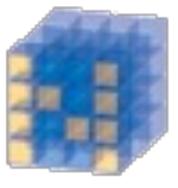
Python Ecosystem for Data Science



The Quant Finance PyData Stack



Numpy



NumPy
Base
N-dimensional array
package

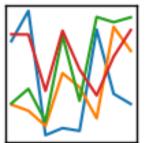
Python matplotlib matplatlib

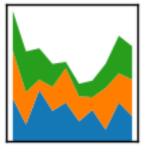
Python Pandas

 $\begin{array}{c|c}
\mathsf{pandas} \\
y_{it} = \beta' x_{it} + \mu_i + \epsilon_{it}
\end{array}$

$$y_{it} = \beta' x_{it} + \mu_i + \epsilon_{it}$$

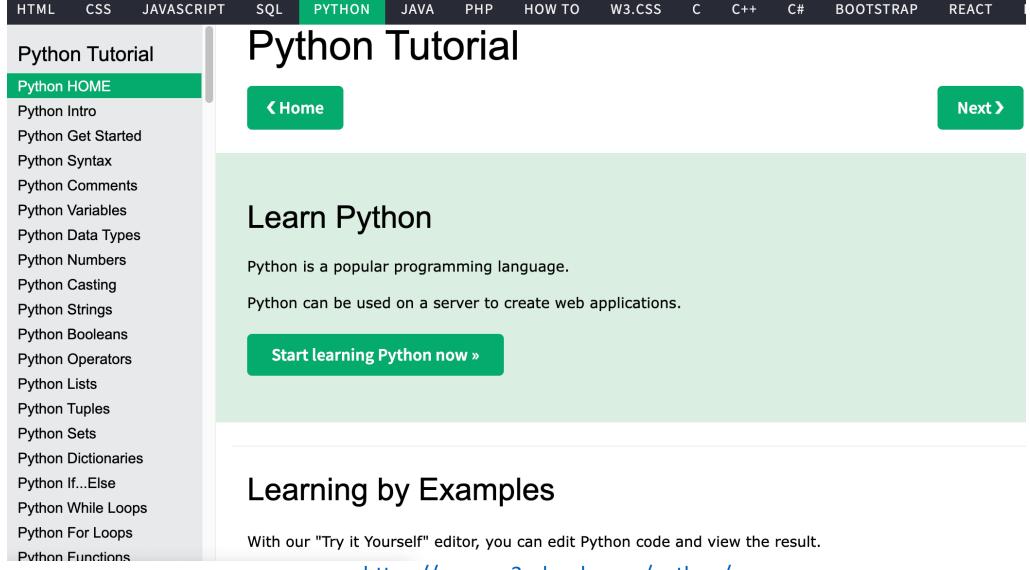






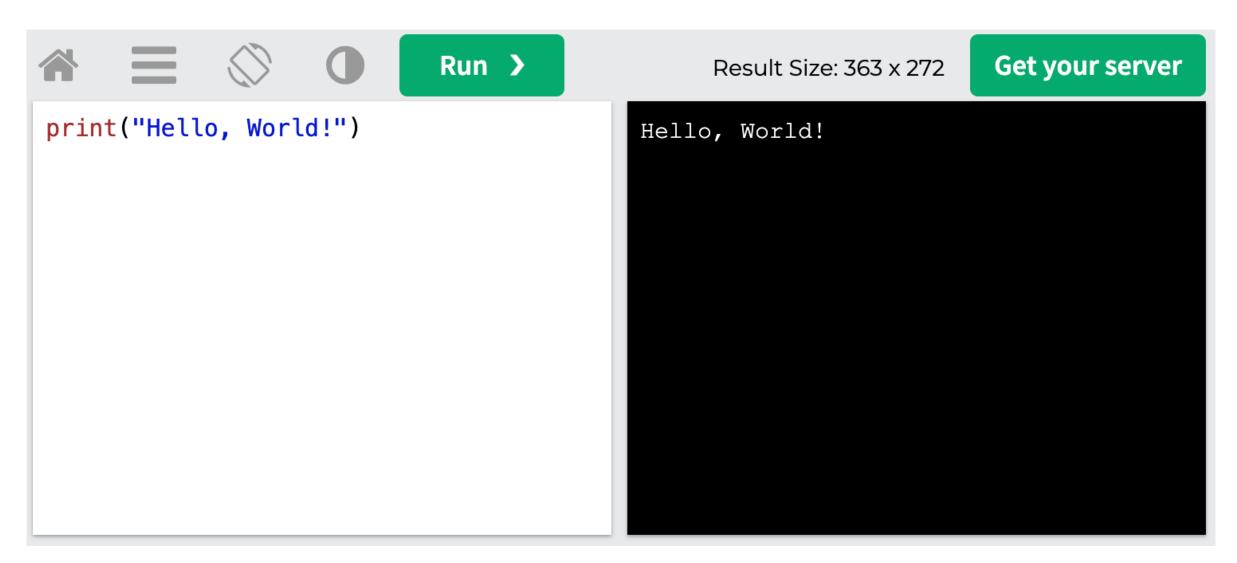


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Just click on the chapter you wish to begin from, and follow the instructions. Good luck!

https://www.learnpython.org/

Google's Python Class

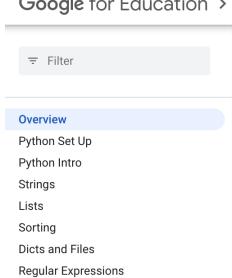
Google for Education > Python











Lecture Videos

Utilities

- 1.1 Introduction, strings 🔼
- 1.2 Lists and sorting 🔼
- 1.3 Dicts and files 🔼
- 2.1 Regular expr
- 2.2 Utilities 7
- 2.3 Utilities urllib
- 2.4 Conclusions 🔼

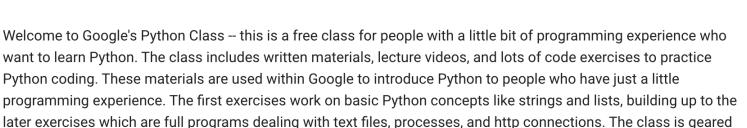
Python Exercises







Google's Python Class

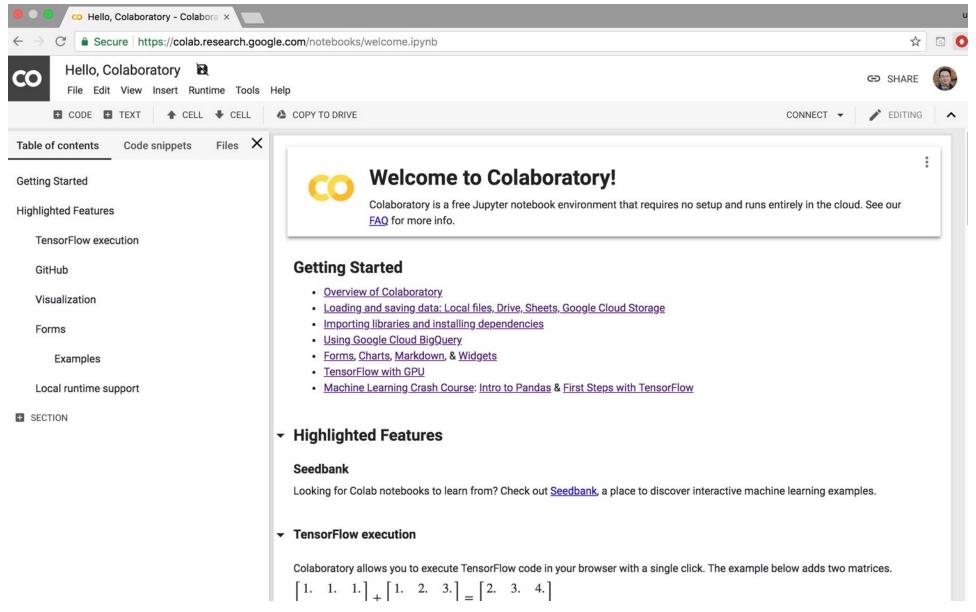


To get started, the Python sections are linked at the left -- Python Set Up to get Python installed on your machine, Python Introduction for an introduction to the language, and then Python Strings starts the coding material, leading to the first exercise. The end of each written section includes a link to the code exercise for that section's material. The lecture videos parallel the written materials, introducing Python, then strings, then first exercises, and so on. At Google, all this material makes up an intensive 2-day class, so the videos are organized as the day-1 and day-2 sections.

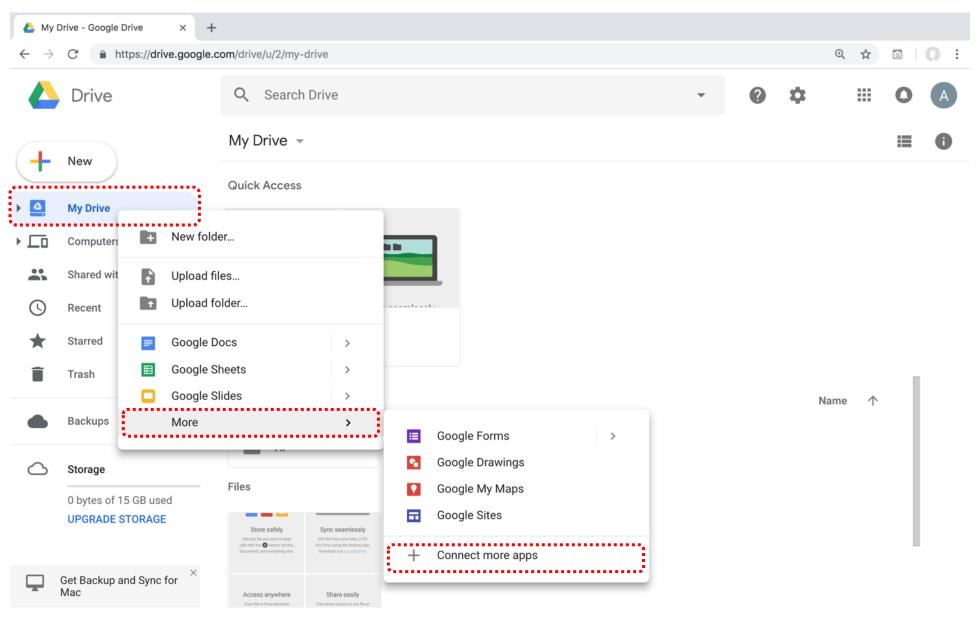
for people who have a little bit of programming experience in some language, enough to know what a "variable" or "if

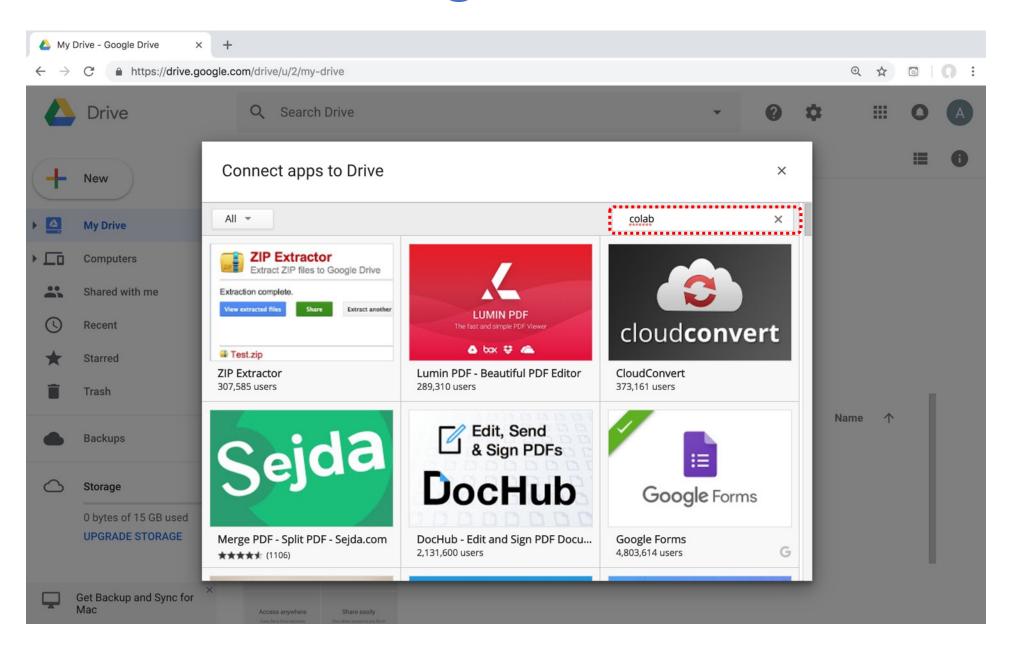
statement" is. Beyond that, you do not need to be an expert programmer to use this material.

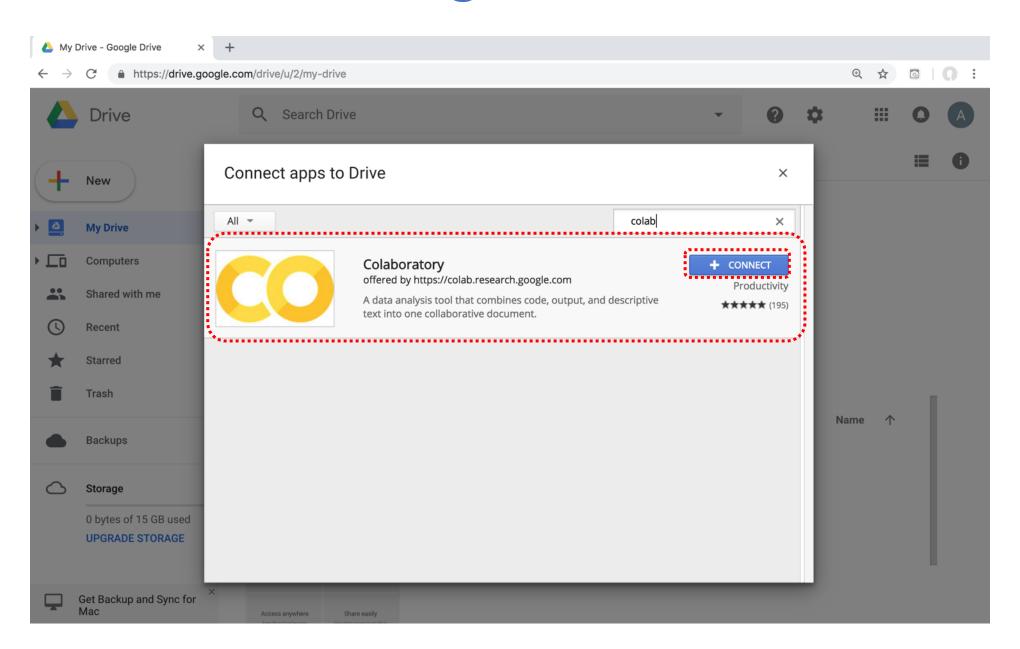
This material was created by Nick Parlante working in the engEDU group at Google. Special thanks for the help from my Google colleagues John Cox, Steve Glassman, Piotr Kaminski, and Antoine Picard. And finally thanks to Google and my director Maggie Johnson for the enlightened generosity to put these materials out on the internet for free under the Creative Commons Attribution 2.5 license -- share and enjoy!



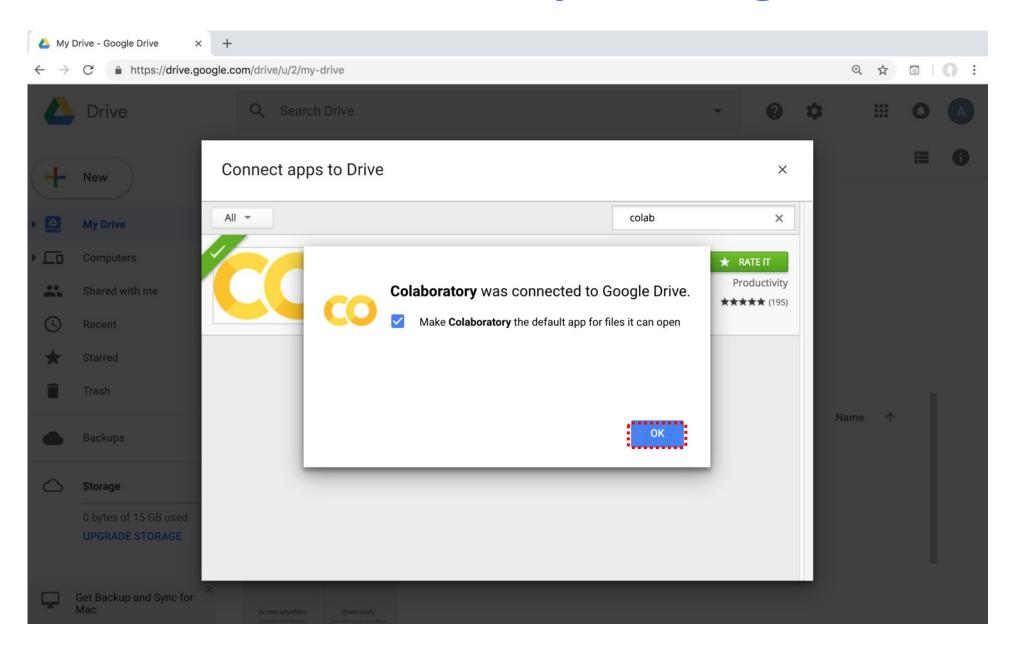
Connect Google Colab in Google Drive

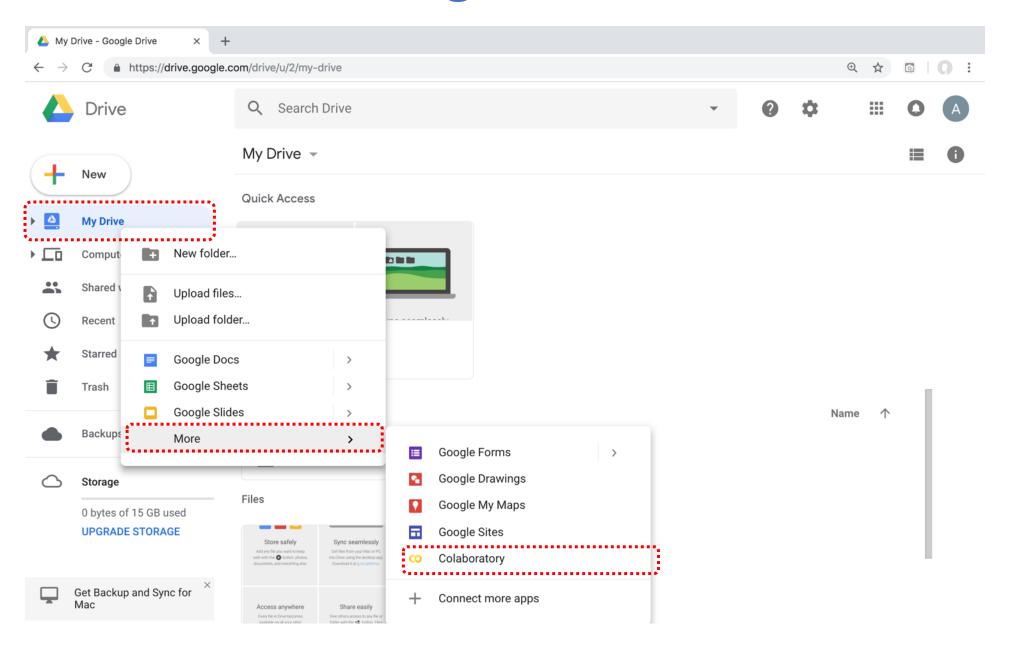


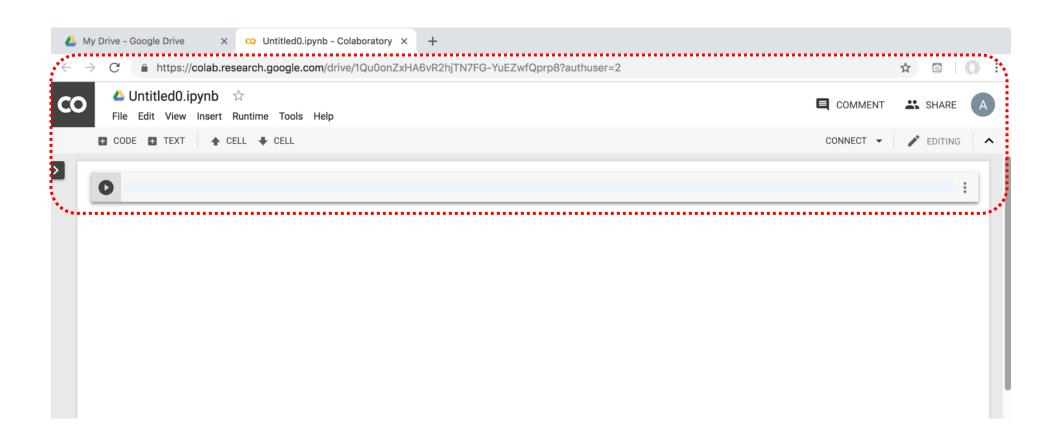


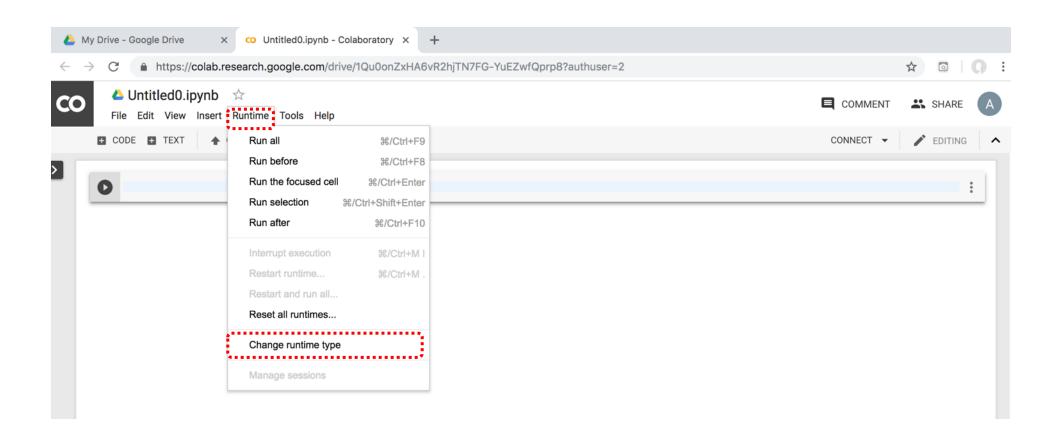


Connect Colaboratory to Google Drive

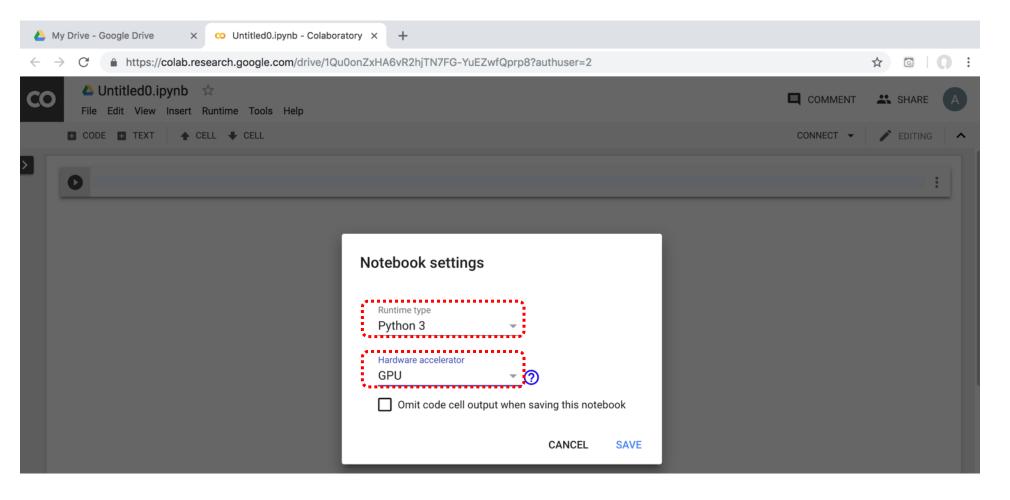








Run Jupyter Notebook Python3 GPU Google Colab



Google Colab Python Hello World print('Hello World')



Python in Google Colab (Python101)

https://colab.research.google.com/drive/1FEG6DnGvwfUbeo4zJ1zTunjMqf2RkCrT

```
co python101.ipynb - Colaborator X +
             https://colab.research.google.com/drive/1FEG6DnGvwfUbeo4zJ1zTuniMqf2RkCrT?authuser=2#scrollTo=wsh36fLxDKC3
        ♠ python101.ipynb ☆
                                                                                                                                  COMMENT
                                                                                                                                                  SHARE
        File Edit View Insert Runtime Tools Help
     CODE ☐ TEXT
♠ CELL
♣ CELL
                                                                                                                              ✓ CONNECTED ▼
                                                                                                                                                  EDITING
            1 # Future Value
            2 pv = 100
            3 r = 0.1
            4 n = 7
            5 \text{ fv} = \text{pv} * ((1 + (r)) ** n)
            6 print(round(fv, 2))
      [→ 194.87
            1 amount = 100
             2 interest = 10 #10% = 0.01 * 10
            3 \text{ years} = 7
            5 future_value = amount * ((1 + (0.01 * interest)) ** years)
             6 print(round(future value, 2))
      □ 194.87
           1 # Python Function def
            2 def getfv(pv, r, n):
                fv = pv * ((1 + (r)) ** n)
                  return fv
            5 \text{ fv} = \text{getfv}(100, 0.1, 7)
            6 print(round(fv, 2))
      [→ 194.87
           1 # Python if else
            2 score = 80
            3 if score >=60 :
                  print("Pass")
            5 else:
                  print("Fail")
      Pass
```



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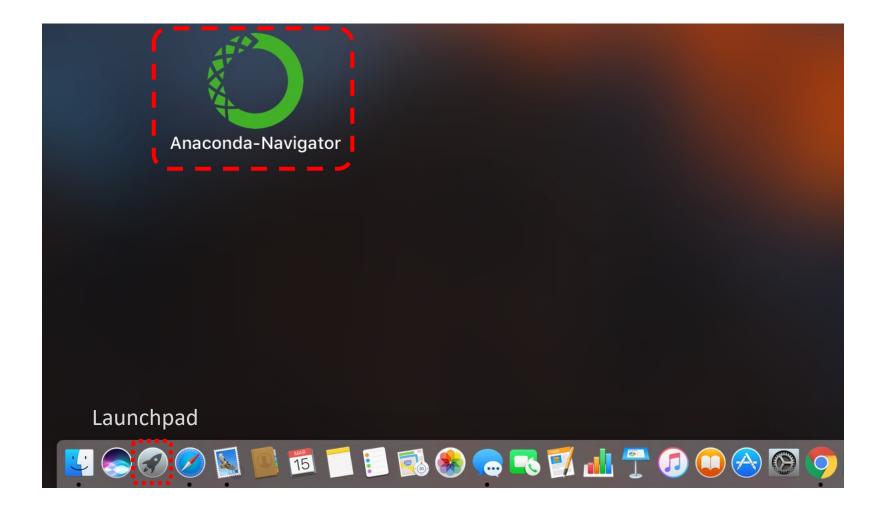




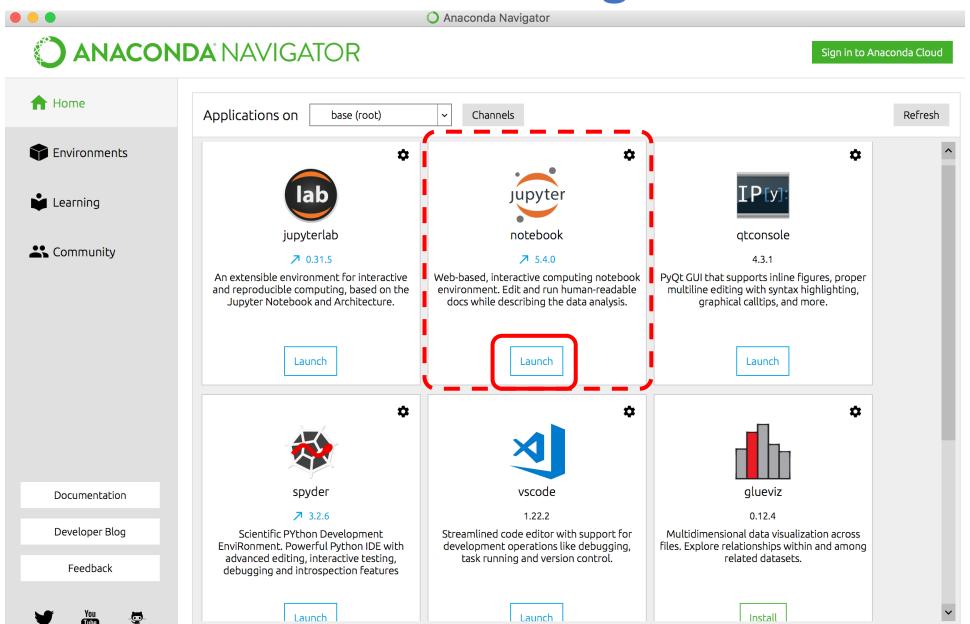


Python On HelloWorld

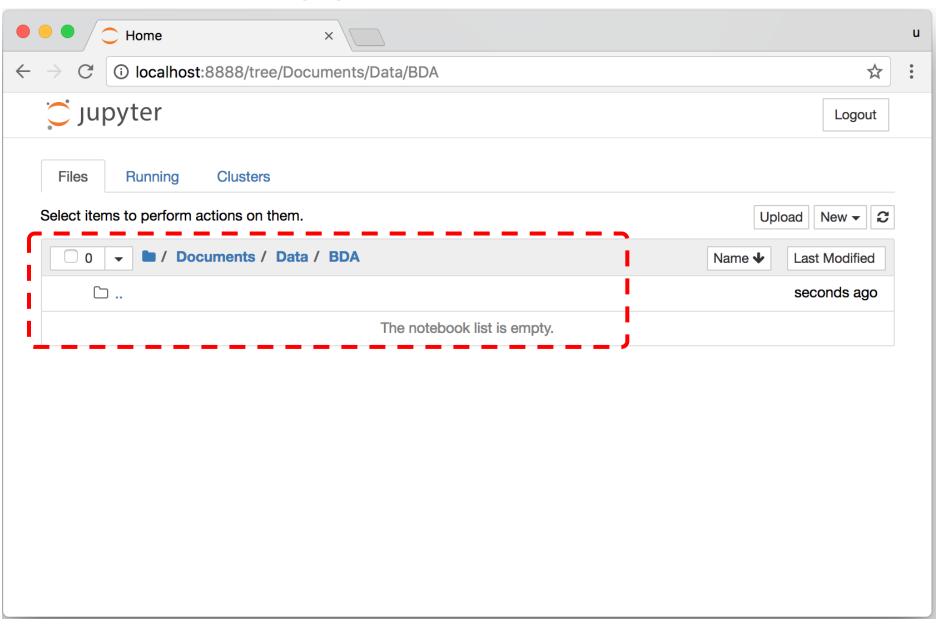
Anaconda-Navigator



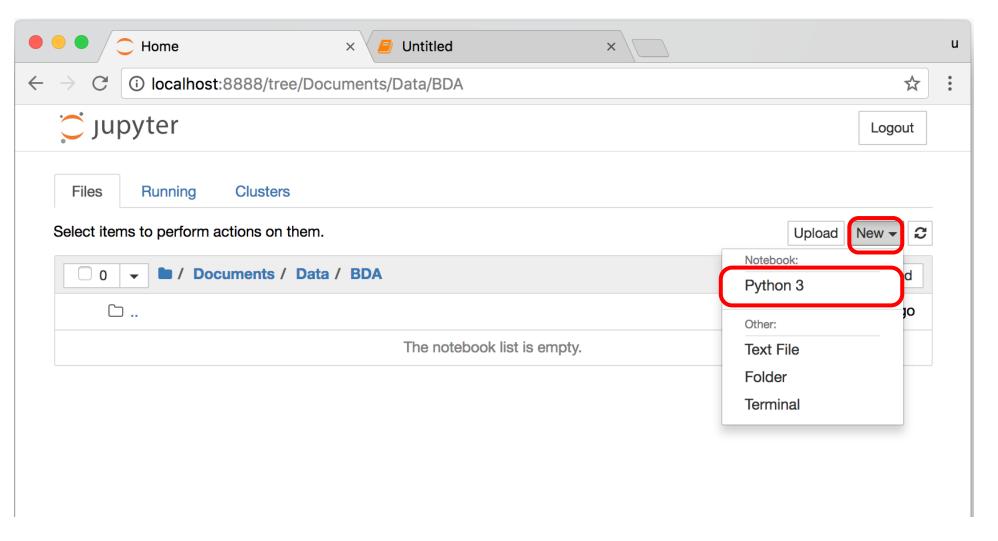
Anaconda Navigator



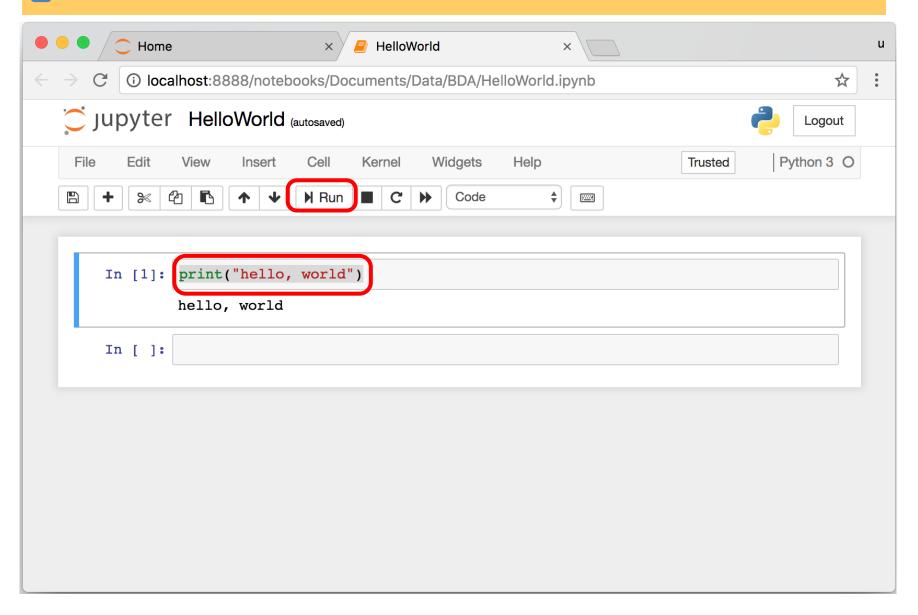
Jupyter Notebook



Jupyter Notebook New Python 3



print("hello, world")







Python

Programming

Python Hello World print("Hello World")

print("Hello World")

Python Syntax # comment

comment

Python Syntax Indentation

the spaces at the beginning of a code line 4 spaces

```
score = 80
if score >=60 :
    print("Pass")
```

Python Variables

```
# Python Variables
x = 2
price = 2.5
word = 'Hello'
word = 'Hello'
word = "Hello"
word = '''Hello'''
```

Python Variables

```
x = 2
y = x + 1
```

python_version()

```
# comment
from platform import python_version
print("Python Version:", python_version())
```

Python Version: 3.10.12

```
x = ["apple", "banana", "cherry"] #list
x = ("apple", "banana", "cherry") #tuple
x = range(6) \# range
x = \{"name" : "Tom", "age" : 20\} #dict
x = {"apple", "banana", "cherry"} #set
x = frozenset({"apple", "banana", "cherry"})
#frozenset
```

```
x = True #bool
x = b"Hello" #bytes
x = bytearray(5) #bytearray
x = memoryview(bytes(5)) #memoryview
x = None #NoneType
```

Python Casting

```
x = str(3) # x will be '3'
y = int(3) # y will be 3
z = float(3) # z will be 3.0
print(x, type(x))
print(y, type(y))
print(z, type(z))
```

```
3 <class 'str'>
3 <class 'int'>
3.0 <class 'float'>
```

Python Numbers

```
x = 2 \# int
y = 3.4 \# float
z = 7j \#complex
print(x, type(x))
print(y, type(y))
print(z, type(z))
2 <class 'int'>
3.4 <class 'float'>
```

7j <class 'complex'>

Python Arithmetic Operators

```
Operator Name Example
+ Addition 7 + 2 = 9
- Subtraction 7 - 2 = 5
* Multiplication 7 * 2 = 14
/ Division 7 / 2 = 3.5
// Floor division 7 // 2 = 3 (Quotient)
% Modulus 7 % 2 = 1
                              (Remainder)
** Exponentiation 7 ** 2 = 49
```

Python Basic Operators

```
print('7 + 2 = ', 7 + 2)
print('7 - 2 = ', 7 - 2)
print('7 * 2 = ', 7 * 2)
print('7 / 2 = ', 7 / 2)
print('7 // 2 = ', 7 // 2)
print('7 % 2 = ', 7 % 2)
print('7 ** 2 =', 7 ** 2)
```

$$7 + 2 = 9$$
 $7 - 2 = 5$
 $7 * 2 = 14$
 $7 / 2 = 3.5$
 $7 / 2 = 3$
 $7 % 2 = 1$
 $7 * 2 = 49$

Python Booleans: True or False

```
# Python Booleans: True or False
print(3 > 2)
print(3 == 2)
print(3 < 2)</pre>
```

Python BMI Calculator

```
# BMI Calculator in Python
height cm = 170
weight kg = 60
height m = height cm/100
BMI = (weight kg/(height m**2))
print("Your BMI is: " + str(round(BMI,1)))
```

Your BMI is: 20.8

Future value of a specified principal amount, rate of interest, and a number of years

How much is your \$100 worth after 7 years?

```
# How much is your $100 worth after 7 years?
fv = 100 * 1.1 ** 7
print('fv = ', round(fv, 2))
# output = 194.87
```

```
fv = 194.87
```

Future Value

```
# Future Value
pv = 100
r = 0.1
n = 7
fv = pv * ((1 + (r)) ** n)
print(round(fv, 2))
```

194.87

Future Value

```
# Future Value
amount = 100
interest = 10 \#10\% = 0.01 * 10
years = 7
future value = amount * ((1 + (0.01 * interest)) ** years)
print(round(future value, 2))
194.87
```

Python Data Structures

Python Data Structures

- Python Lists []
- Python Tuples ()
- Python Sets {}
- Python Dictionaries {k:v}

Python Data Structures

```
fruits = ["apple", "banana", "cherry"] #lists []
colors = ("red", "green", "blue") #tuples ()
animals = {'cat', 'dog'} #sets {}
person = {"name" : "Tom", "age" : 20} #dictionaries {}
```

```
x = ["apple", "banana", "cherry"] #list
x = ("apple", "banana", "cherry") #tuple
x = {"name" : "Tom", "age" : 20} #dict
x = {"apple", "banana", "cherry"} #set
```

Python Collections

- There are four collection data types in the Python programming language
- List []
 - a collection which is ordered and changeable. Allows duplicate members.
- Tuple ()
 - a collection which is ordered and unchangeable. Allows duplicate members.
- Set {}
 - a collection which is unordered, unchangeable, and unindexed. No duplicate members.
- Dictionary {k:v}
 - a collection which is ordered and changeable. No duplicate members.

Python Dictionaries {k:v}

- As of Python version 3.7, dictionaries are ordered.
- In Python 3.6 and earlier, dictionaries are unordered.



Lists []

```
x = [60, 70, 80, 90]
print(len(x))
print(x[0])
print(x[1])
print(x[-1])
```





- len(): how many items
- type(): data type
- list() constructor: creating a new list

Python List Methods

 Method 	Description
append()	Adds an element at the end of the list
clear()	Removes all the elements from the list
 copy() 	Returns a copy of the list
count()	Returns the number of elements with the specified value
extend()	Add the elements of a list (or any iterable), to the end of the current list
index()	Returns the index of the first element with the specified value
insert()	Adds an element at the specified position
pop()	Removes the element at the specified position
remove()	Removes the item with the specified value
reverse()	Reverses the order of the list
• sort()	Sorts the list



Tuples ()

A tuple in Python is a collection that cannot be modified. A tuple is defined using parenthesis.

```
x = (10, 20, 30, 40, 50)
print(x[0])
print(x[1])
print(x[2])
print(x[-1])
50
```

Source: http://pythonprogramminglanguage.com/tuples/



Sets {}

```
animals = { 'cat', 'dog'}
print('cat' in animals)
                            True
print('fish' in animals)
                            False
animals.add('fish')
print('fish' in animals)
                            True
print(len(animals))
animals.add('cat')
print(len(animals))
animals.remove('cat')
print(len(animals))
```



Dictionary {key: value}

```
Python Dictionary
Key → Value
'EN' → 'English'
'FR' → 'French'
```

```
k = { 'EN': 'English', 'FR': 'French' }
print(k['EN'])
```

English

Python Data Structures

```
fruits = ["apple", "banana", "cherry"] #lists []
colors = ("red", "green", "blue") #tuples ()
animals = {'cat', 'dog'} #sets {}
person = {"name" : "Tom", "age" : 20} #dictionaries {}
```

Python Control Logic and Loops

Python Control Logic and Loops

- Python if else
 - if elif else
 - Booleans: True, False
 - Operators: ==, !=, >, <, >=, <=, and, or, not
- Python for Loops
 - for
- Python while Loops
 - While
 - break
 - continue

Python if...else

- Python if...else
 - if elif else
 - Booleans: True, False
 - Operators: ==, !=, >, <, >=, <=, and, or, not

Python Conditions and If statements

- Python supports the usual logical conditions from mathematics:
 - Equals: a == b
 - Not Equals: a != b
 - Less than: a < b
 - Less than or equal to: a <= b
 - Greater than: a > b
 - Greater than or equal to: a >= b

Python Comparison Operators

Operator	Name	Example
==	Equal	x == y
!=	Not equal	x != y
>	Greater than	x > y
<	Less than	x < y
>=	Greater than or equal to	x >= y
<=	Less than or equal to	x <= y

Python Logical Operators

Operator	Description	Example
and	Returns True if both statements are true	x < 5 and x < 10
or	Returns True if one of the statements is true	x < 5 or x < 4
not	Reverse the result, returns False if the result is true	not(x < 5 and x < 10)

Python if

```
# Python if
score = 80
if score >= 60:
 print ("Pass")
```

Python if else

```
# Python if else
score = 80
if score >=60:
  print("Pass")
else:
  print("Fail")
```

Python if elif else

```
score = 95
if score >= 90:
  print ("A")
elif score >=60:
  print("Pass")
else:
  print("Fail")
```

Python if elif else

```
# Python if elif else
score = 90
grade = ""
if score \geq = 90:
    grade = "A"
elif score >= 80:
    grade = "B"
elif score >= 70:
    grade = "C"
elif score >= 60:
    grade = "D"
else:
    grade = "E"
print(grade)
```

Python for Loops

```
for i in range(1,6):
   print(i)
```

2

3

4

Python for loops

```
# for loops
for i in range(1,10):
    for j in range(1,10):
        print(i, ' * ' , j , ' = ', i*j)
```

Python while Loops

- while
 - break
 - continue

Python while loops

```
# while loops
age = 10
while age < 20:
    print(age)
    age = age + 1</pre>
```

Summary

- Python if else
 - if elif else
 - Booleans: True, False
 - Operators: ==, !=, >, <, >=, <=, and, or, not
- Python for Loops
 - for
- Python while Loops
 - while
 - break
 - continue

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- Numpy, http://www.numpy.org/
- Pandas, http://pandas.pydata.org/
- Skikit-learn, http://scikit-learn.org/
- W3Schools Python, https://www.w3schools.com/python/
- Learn Python, https://www.learnpython.org/
- Google's Python Class, https://developers.google.com/edu/python
- Min-Yuh Day (2025), Python 101, https://tinyurl.com/aintpupython101