

Journal Entries For TDS

You have to record the below journal entries for TDS in your company books of accounts.

TDS on Professional Charges – 194J

Audit Fee A/c Dr

CGST A/c Dr

SGST A/c Dr

To TDS on Professional Charges (194J) A/c

To Vendor A/c

TDS Payment Entry

TDS on Professional Charges (194J) A/c Dr

To Bank A/c

Interest on Late Payment of TDS (Assume, TDS is paying after due date)

TDS on Professional Charges (194J) A/c Dr

Interest A/c Dr (10,000 X 1.5/100)

To Bank A/c

TDS on Commission Charges – 194H

Commission Charges A/c Dr

CGST A/c Dr

SGST A/c Dr

To TDS on Commission (194H) A/c

To Vendor A/c

Payment to Vendor Entry

Tds Journal Entries

Dr. S. K. Singh ,Dr. B. K. Mehta



Tds Journal Entries:

Journal Entries eBook Vinod Kumar (Educator),2015-09-01 Journal Entries Made Easy E book PDF Format is helpful all those who want to learn every journal entries relating to current business transactions This book is for you if You want to expert in making any transaction s journal entry You are serious about your career as professional accountant You understand one wrong journal entry can give wrong effect on whole financial statements The complete Journal Entries eBook a power packed book to make you learn basics of accounting and journal entries This eBook is suggested for intermediate or beginner level learner of accounting and professional accountants In this eBook you will learn all the basic pro steps to pass journal entries Hope it will be great gift of your life Book Published and its Edition Details 1st Edition 01 09 2015 with 72 Pages 2nd Edition 26 04 2019 with 116 pages 3rd Edition 14 07 2024 with 180 pages **Accounting Course** Vinod Kumar

(Educator),2018-09-26 This Full Accounting Course book is designed to help you for creating you as accounting professional With this ebook you can learn basics of journal entries made easy Financial Accounting Cost Accounting Management Accounting Corporate Accounting Balance Sheet MADE Easy Accounting software made easy Financial management GST MADE Easy and Accountant Self Help eBooks all together Whether you are doing the accounting work in industry or service sector this book will save your time for doing any accounting professional work This ebook focuses not only tools for beginners but also on the tools in the Pro Premier and Enterprise versions *NEP Corporate Accounting [B. Com. Vth Sem]*

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Accounts of General Insurance Companies 15 Insurance Claims 16 Issue of Rights Bonus Shares and Buy Back of Shares

Advance Accounting Dr. S.K. Singh, 2022-12-27 1 Issue Forfeiture and Reissue of Shares 2 Issue and Redemption of Preference shares 3 Issue of Debentures 4 Redemption of Debentures 5 Final Accounts of Companies 6 Liquidation of Company Voluntary Liquidation Only 7 Valuation of Goodwill 8 Valuation of Shares 9 Accounting for Amalgamation of Companies As per AS 14 ICAI 10 Internal Reconstruction 11 Consolidated Balance Sheet of Holding Companies Parent Companies With AS 21 Investment Accounts Voyage Accounts Insurance Claims Accounts of Banking Companies Annual Accounts of Life Insurance Companies Accounts of General Insurance Companies **Corporate Accounting - SBPD**

Publications Dr. S. K. Singh, 2022-09-27 Content 1 1 Issue Forfeiture and Reissue of Shares 2 Bonus Shares 2 A Issue of Right Share 2 B Buy Back of Share 2 C Employees Stock Option Plan ESOP 3 Redemption of Preference Share 4 Issue of Debenture 5 Redemption of Debenture 6 Final Accounts of Companies or Financial Statement of Company 7 Accounting for Amalgamation of Companies as per AS 14 8 Accounting for Reconstruction 9 Liquidation or Winding up of a Company based on Insolvency and Bankruptcy Code 2016 10 Consolidated Balance Sheet of Holding Company 11 Profit or Loss Prior to and After Incorporation 12 Accounts of Banking Companies 13 Double Account System Including Electricity Supply Companies 14 Annual Accounts of Life Insurance Company 15 Accounts of General Insurance Companies Examination Question Paper Syllabus Unit 1 Accounting for Share Capital Issue of Shares Forfeiture and Reissue of Forfeited Shares Issue of Bonus Shares Right Issues Employee Stock Option Plan and Buy back of Shares Redemption of Preferences Shares Accounting for Debenture Issue and Redemption of Debentures Unit II Financial Statement of Company Profit or Loss Prior to Incorporation Unit III Accounting for Amalgamation and Reconstruction Unit IV Holding Company Accounts Preparation of Consolidated Balance Sheet Winding up of Companies Voluntary Only Unit V Accounting for Banking Companies Accounting for Insurance Companies Double Accounts System Concept and Special Features Preparation of Revenue Account Net Revenue Account Capital Account and General Balance Sheet **NEP Corporate Accounting B. Com. 2nd Sem (MJC-3)** Dr. S. K.

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