

THE ROLE OF TELEPHONE SERVICES AS AN OBJECT OF ACCOUNTING

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Abstract: The article reveals the specific features of the field of communication and information services and the problems of their calculation.

Key words: service, telephone services, accounting, reporting, telecommunication, communication, information, internet.

Today, the development of most industries is largely determined by how effectively the information supply is organized. New information and telecommunication technologies play a decisive role in many sectors of the economy. The competitiveness of individual companies and the national economy, the attractiveness of the country for domestic and foreign investors largely depends on the level of information infrastructure development. The President of the Republic of Uzbekistan also mentions communication services in many of his speeches. For example, in the report dedicated to the end of 2015, they stated as follows: "We must not forget that the development of information and communication technologies affects the country's competitiveness, allows to collect a large amount of information and generalize it, and opens wide opportunities for organizing management at a strategic level."

Special attention is paid to communication services in our country. Changes in the management of the economy, the transition to market relations have a great impact on the organization and conduct of accounting. The field of communication in Uzbekistan is divided into branches such as postal communication, telephone (local, long-distance, international), telegraphic communication, radio broadcasting, television, press distribution. Communication is a component of the economic infrastructure of the Republic of Uzbekistan and ensures the satisfaction of the needs of the population, economic entities, government agencies for the transmission and reception of mail, telephone, telegraph, radio and other types of information, as well as the delivery of items sent through the communication network. Communication plays an important role in disseminating mass information as well as managing the economy. In the Republic of Uzbekistan, communication companies provide post, telegraph and local, long-distance, international telephone communication services to the population and economic sectors, as well as provide technical means for radio communication, radio broadcasting and television in the republic. Communication complex - press distribution, cellular (radiotelephone) communication, electrical communication, communication through space satellites play a big role in the life of the republic. There are departmental internal communication networks (communication tools directly owned by some ministries, organizations and mines,

factories, farms). The share of communication services in the total volume of paid services to the population in Uzbekistan is about 5%. In 2012, the "Boysun-Denov" and "Urgut-Shahrisabz" optical fiber communication lines with a length of more than 180 km were launched as part of the planned investment projects for the development and modernization of telecommunication networks.

The first 200-number telephone exchange in general use in Uzbekistan was launched in Tashkent on September 15, 1904. The telephone network was single-wire, and the second conductor did the job. By 1924, the capacity of telephone stations was 1700 numbers. There are more than 1.5 million phone numbers in the public networks of Uzbekistan. 50% of urban households (70% in Tashkent city) have home telephones. More than 310,000 telephones are installed in 226,000 households. 87% of the telephone network in the republic is made up of stations with a coordinate and mechanical system (there are more than 1200 stations in the republic).

Quasielectronic and electronic have 12 thousand numbers. 6% of local networks, 13% of long-distance telephones are equipped with numbers.

The following are the main directions of development of communication services in our country.

1. Improving the quality of communication products;
2. Improving the length and quality of intercity telephone channels;
3. Increasing the size (capacity) of telephone stations in cities and rural areas;
4. Increasing the number and capacity of television stations;
5. Increasing the number of complex mechanized communication enterprises;

The President of the Republic of Uzbekistan Islam Karimov's report at the meeting of the Cabinet of Ministers dedicated to the results of socio-economic development of our country in 2014 and the most important priority directions of the economic program for 2015 focused on the current tasks and future plans for the industry in 2015. In particular, taking into account that there is a great potential for the development of the field of communication services in rural areas, it is necessary to increase the volume of service provision, further increase the technical possibilities of using the Internet, expand broadband optical networks and continue the construction of optical fiber communication networks, all regions, including remote and relevant tasks were defined in connection with the completion of the transfer of remote areas to digital television.

The tasks of accounting in the operation of telephone services include the following: accounting for fixed assets, accounting for material assets, accounting for labor and wages, accounting for finished products, accounting for financial accounting operations, accounting for production costs, compilation of aggregate accounts and reports. He put forward new requirements in the creation of local computer networks in enterprises, the organization of an information base and the formation of a complex of economic tasks.

The possibilities of creating a system of data distribution databases, exchanging information between different users, automatic formation of initial documents on the computer, and cross-task sets of management issues have appeared.

It is advisable to implement the following in order to improve accounting in enterprises providing telephone services:

- Development of a special accounting policy based on the nature of enterprises providing telephone services;
- Development of a plan of working accounts based on the nature of enterprises providing telephone services;
- Improvement of document circulation system;
- Accounting for the cost of services using different calculation methods;
- Continuous control of the composition of other expenses of enterprises providing telephone services.

As we have already said, it is necessary to develop a special accounting policy based on the nature of telephone service enterprises. All telephone service enterprises have the same shareholding and management accounts, and the company can maintain the necessary accounts.

Based on the nature of telephone service companies, when developing a plan of working accounts, for example: by making some changes to the accounting accounts, and through these accounts, synthetic accounts can be opened. Alternatively, synthetic accounts can be opened without changing the general ledger accounts.

In order to improve the document circulation system, it is necessary to create a system of document distribution bases in enterprises providing telephone services, to exchange documents in the form of information between different users, to create opportunities for automatic formation of initial documents on a computer, and to create inter-task sets of management issues.

Accounting for the cost of services using various calculation methods; in this case, if we use the methods used in calculating the cost of products in service enterprises, that is, if we take it in relation to communication enterprises.

It is necessary to develop a function to constantly control the composition of other expenses of companies providing telephone services: for example, the composition of expenses and income related to the activity of the enterprise "Uztelekom JSC" is constantly changing. It would be appropriate if there was a function point section in the accounting of separate communication enterprises.

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