



TELEPHONE SERVICES AVAILABLE IMPROVING THE INCOME ACCOUNT

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The articles refreshed questions classification and characterization of income enterprises telephony services, the criteria for their recognition as well as their reflection in the accounts.

Keywords: telephone service, local telephone service, connect the mobile, long distance and international telephone services, Internet and data transmission network.

Мақолада телефон хизматларини кўрсатувчи корхоналарда даромадлар ҳисоби таснифи ва тавсифи, уларни тан олиш меъзонлари ва бухгалтерия ҳисоби сўтларида акс эттирилиши ёритилган.

Калит сўзлар: Телефон хизматлари, даромадлар, маҳаллий телефон алоқаси, мобил алоқа операторларини улаш, шаҳарлараро ва ҳалқаро телефон алоқаси, интернет ва маълумотларни узатиш тармоғи.

В статей освежена вопросы классификация и характеристика учета доходов на предприятиях оказывуешех телефоний услуги, критерии их признание а также отражения их на счетах бухгалтерских учета.

Ключевые слова: телефонные услуги, местные телефонные связ, подключить мобильной связи, междугородней и международной телефонной связ, интернет и передачи данных сети.

Mobile communication services also indicates the variety of revenues obtained from them. This requires correct classification and classification into groups. The classification, description, criteria of recognition of mobile communication service revenues are not sufficiently reflected in periodical literature.

In our opinion, revenues from mobile communication services are material benefits received after transmitting signals, symbols, texts, images, sounds or other types of information to the user.

Mobile service providers can be divided into two groups, including revenues from core activities and revenues from non-core activities.

Mobile communication services can be classified as follows (Figure 1).

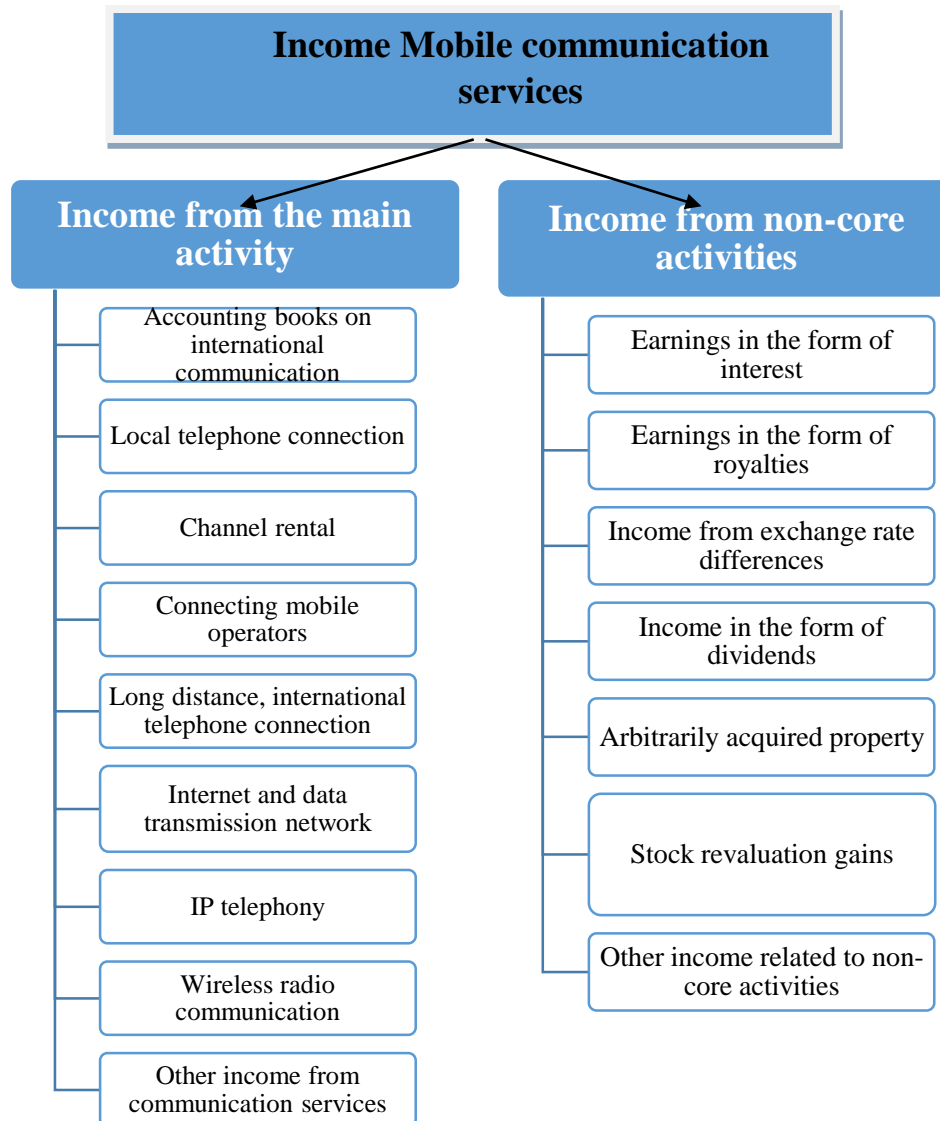
Mobile communication services have their own characteristics of revenue recognition. In particular, the company provides services by accepting advance payments from customers. A business recognizes revenue only after customers use their services.

Revenues from telephone calls include the customer fee and a fixed amount based on the prices specified in the tariffs, depending on the time of the calls. Depending on the nature of each telephone company, there is a daily or monthly customer fee. The following formula can be used to calculate revenue (D) from telephone conversations:

$$D = Mt + Fd * Tn$$

Here: **Mt** – customer fee, **Fd** – metered minute, **Tn** – tariff price of one minute.

Revenues from channel rentals are determined based on tariffs. Tariffs are developed by the company based on the type of channel, transmission distance and wireless speed.



1 picture. Mobile communication types of income in enterprises providing services

There are two types of income from Internet services, including (1) purchasing Internet bundles and (2) paying for Internet usage.

Internet packages are developed by the company (50 mb, 100 mb, 500 mb, 1000 mb, etc.) and separate prices are set for each package. The customer buys the package that belongs to him and the package is valid for one month. The entity recognizes revenue from the time the bundle is purchased by the customer.

If the client has not purchased a package or if the purchased package has been used, then the amount will be charged to the customer's account based on the established rates for each MB used. The following formula can be used to calculate income from Internet services (D):

$$D = It + Fmb * Tn$$

Here: **It** is the price of the Internet package (if the package is not purchased, It = 0), **Fmb** is the provided mb, **Tn** is the tariff price of one mb.

We believe that it will be useful to provide the following definitions in accounting regulations and special literature.

In our opinion, the above-mentioned proposals and recommendations regarding the classification, recognition, determination, calculation and improvement of the methodological basis of the income of mobile communication services allow to solve the current problems in this field .

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