

**COMMUNICATION AND INFORMATION SERVICES AS
AN OBJECT OF ACCOUNTING****Uchkun Shirinov**Associate professor, Samarkand institute of economics and service
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Abstract: The article describes the classification and description of communication and information services as an object of accounting, the issues of their recognition in the account and their reflection in the account.

Key words: communication services, postal communication, postal services, telecommunication services, courier services, universal services, telephone services, Internet services.

Аннотация: В статье рассмотрены классификация и характеристика услуг связи и информационных услуг как объекта бухгалтерского учета, вопросы их признания в учете и отражения в учете.

Ключевые слова: услуги связи, почтовая связь, услуги почтовой связи, услуги связи, курьерские услуги, универсальные услуги, услуги телефонной связи, интернет-услуги.

Information is an important factor in the current globalization process . Because the accuracy and speed of information is considered a decisive factor. With the help of information, the activities of members of the society and its structural units are managed, future plans are determined, their implementation is monitored and analyzed. The spiritual, educational, cultural and other requirements of the members of the uninformed society remain unsatisfied. Therefore, satisfying the need for information is one of the priority goals of any human society. Achieving this priority goal makes continuous development of the field of communication and information services in any human society an objective necessity. The development of this sector is one of the most important factors in ensuring the socio-economic development of any country.

The field of communication and information services is a structural division of the economy that has its own characteristics and differs from other sectors in various aspects. These specific features and differences are in the content and essence of information and information services, in the techniques and technology of their presentation, in the types of products created, in the uniqueness of recognizing the income from the sale of these products, in their formalization with relevant documents, in the composition of the expenses incurred for the services provided, their cost It is clearly manifested in the formation, the reflection of account information in the relevant accounts and the relevant articles of the report, in calculations with customers, the uniqueness of the state policy on taxation of industry entities and other aspects. Features and differences in these and other aspects indicate, on the one hand, that entities providing communication and information services are unique accounting units , and on the other hand, that these entities have a unique accounting system that embodies the characteristics of the industry. The priority of the development of the field of

communication and information services in our republic makes it an objective necessity to constantly improve accounting, which is an important pillar of management in the subjects of this field, to conduct an in-depth study of existing problems, and to scientifically substantiate the ways to solve them.

Organizational problems of accounting in the field of communication and information services are not sufficiently researched in our republic, and they are not sufficiently covered in periodical literature. A practical study of the current state of accounting in the subjects of the field of communication and information services shows that there are a number of actual problems that await their solution. Below we briefly touch on some of these problems and ways to solve them.

One of the most important and urgent problems is to create a unified classification basis of communication and information services as accounting objects. At present, the basis of classification of communication and information services as accounting objects is not specifically defined in the accounting regulations in force in our republic. The basis of classification of these services as accounting objects and their accounting procedures are not sufficiently disclosed in accounting literature.

should be based on the following two categories and the types of services that constitute them, defined in the laws on communication, information and telecommunications adopted in our republic (see chart 1).¹

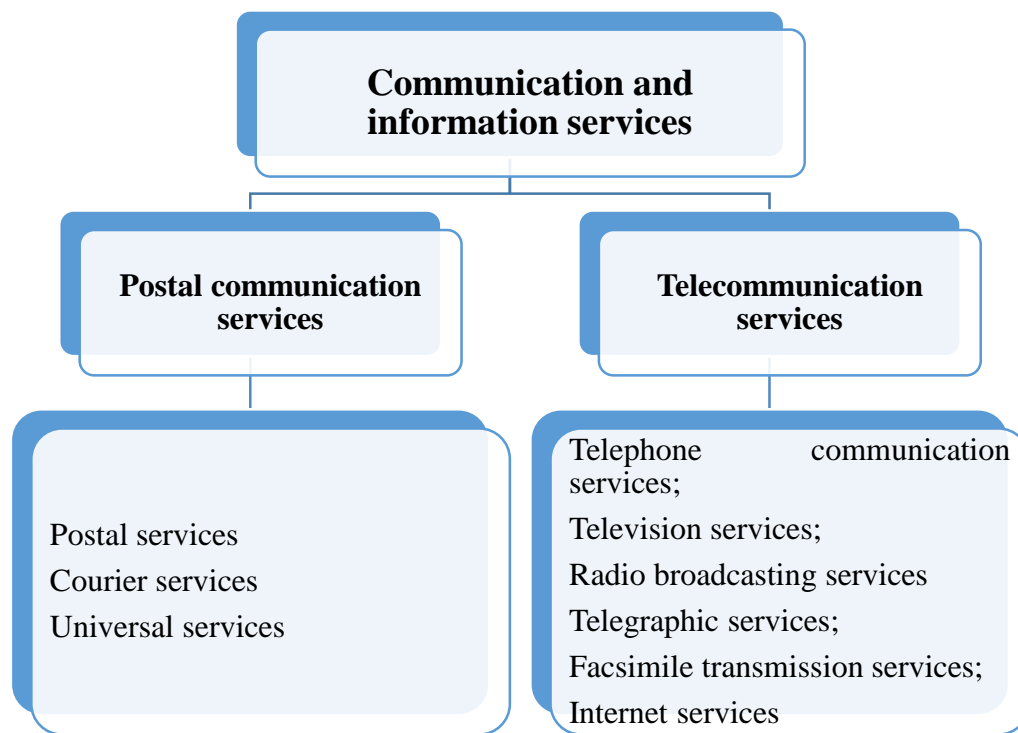
Communication and telecommunication service providers are legal entities that provide these relevant services to users through the networks of communication and telecommunication service operators.

Both communication and telecommunication services, as mentioned above, are aimed at a common goal, that is, to meet the information needs of users (legal entities and individuals). Therefore, communication and telecommunication services together can be recognized as integrated information services and can be defined as follows.

Information services are activities aimed at satisfying the information needs of legal entities and individuals using information resources, information technologies and information systems of communication and telecommunication operators or providers on the condition of payment.

¹ Law of the Republic of Uzbekistan " On Communication", 13.01.1992, N 512-XII; The Law of the Republic of Uzbekistan " On the Communication of Pochta", 31.08.2000, No. 118-II; Law of the Republic of Uzbekistan " On Information", 11.12.2003, N 560-II; Law of the Republic of Uzbekistan "On Telecommunications", 20.08.1999, N 822-I.





Drawing 1. Categories of communication and information services and types

Communication and information services and the types of services included in them constitute the main activity of business entities taken separately. For example, in our republic, postal services are provided by the open joint-stock company "Uzbekiston Pochtasi", telephone services are "Beline", "Ucell", "UzMobile", "Perfectum". The main activity of companies such as "Mobile", "Uzbektelecom", and television and radio broadcasting services is considered to be the main activity of enterprises that are part of the "Uzbekistan national television and radio company" system. Internet services are being implemented as an integral part of the activities of enterprises of all branches and sectors, as well as a special type of income-generating activity of enterprises on the account of a separate economy.

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