



## TELEPHONE SERVICES AS AN OBJECT OF ACCOUNTING

Uchkun Shirinov

Associate professor, Samarkand institute of economics and service  
<https://doi.org/10.5281/zenodo.7976451>

The articles refreshing the classification and characterization of telephone service as an object of accounting and their place in the economy of the state.

**Keywords:** communications technology, communication services, telephone services, local, long distance and international telephone services.

В статей освежении классификация и характеристика телефонный услуги как объект бухгалтерских учета и их места в экономика государств.

**Ключевые слова:** телекоммуникационные технологии, услуги связь, телефонные услуги, местной, междугородной и международной телефонной связи.

The development of the field of information and communication technologies is one of the main directions of structural changes and economic reforms in the economy of Uzbekistan. Because this direction not only serves to transform the republic into an information society, but the main content of the development of information and communication technologies in the current era is that it plays the role of a unique leading network to raise the country's economy to the level of developed countries.

New information and telecommunication \_ technologies of the economy many in networks solution plays a leading role . Separately of companies and national of the economy competitiveness of the country internal and foreign investors for attractiveness a lot in terms of information infrastructure development level depend \_ President In many of their lectures, they also focus on communication services. For example, in the report dedicated to the end of 2015, it was stated as follows: "We must not forget that the development of information and communication technologies affects the level of competitiveness of the country, 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 such sectors 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, broadcasting and television in the Republic.

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

1. Communication products quality increase \_
2. Intercity telephone channels length and quality improve \_
3. Cities and village of local telephone exchanges increase in size ( capacity ) ;
4. The number of television stations and power increase \_
5. The complex is mechanized contact of enterprises the number increase \_

In the normative documents of our country village in places contact services field development for big potential existence in consideration take , services show size increase from the Internet technical possibilities of use more increase , wide broadband optical networks expand and fiber optic contact networks to build their work continue carry on , all areas , including remote \_ and edge regions digital to television transfer their work to the end deliver on the surface belongs to tasks set given \_

Telephone accounting services accounting tasks include the following: accounting for fixed assets, accounting for material assets, accounting for labor and wages, accounting for finished products, accounting for financial operations, accounting for production costs, summary accounting and compilation of 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. Creation of a system of data distribution databases, exchange of information between different users, possibilities of automatic creation of initial documents on the computer appeared, and cross-task sets of management issues were created.

In our opinion, it is appropriate to implement the following in order to improve accounting in enterprises providing telephone services:

- Development of a special accounting policy based on the characteristics of enterprises providing telephone services;
- Development of a plan of working accounts based on the nature of enterprises providing telephone services;
- Documents rotation system improvement ;
- Services the cost different calculation methods using account book to do
- Telephone services pointer of enterprises another expenses content constant respectively control to do

It is necessary to develop a special account policy based on the nature of telephone service providers. It is advisable to clearly indicate the following in the accounting policy.

- ❖ Specify the types of valuation of enterprise assets;
- ❖ Specify the type of depreciation calculation for fixed assets;
- ❖ Reserves organize to do
- ❖ Goods are material riches evaluation and account get methods ;
- ❖ Recognition and accounting of research and development costs;
- ❖ The cost calculation of doing methods ;
- ❖ Financial consolidation of the report order .

It is appropriate to develop a plan of working accounts based on the nature of enterprises providing telephone services. In the chart of working accounts, it is advisable to open accounts of income from telephone services, income from internet services, income from line rental, income from IP telephony service and other income from communication services, and corresponding expense accounts.

The quality of the accounting system in every enterprise depends on the circulation of documents. For this reason, it is desirable to establish a good document circulation system. For this, it is necessary to develop a document circulation system in the enterprise. In the enterprise, it is necessary to develop the control of the circulation of documents from the initial document to the financial statement. It is necessary to determine the persons responsible for the group of documents.

### References:

1. Пўлатов, Х. Ў., & Абдугаппаров, Ш. А. (2022). БУХГАЛТЕРИЯ ХИСОБИНИНГ ХАЛҚАРО СТАНДАРТИДА ФОЙДА СОЛИҒИНИНГ ХИСОБЛАШНИНГ ЎЗИГА ХОСЛИГИ. Экономика и социум, (5-1 (96)), 593-596.
2. Пўлатов, Х. Ў., & Абдурасулов, Ж. А. (2022). ИНТЕЛЛЕКТУАЛ МУЛК ХИСОБНИ АЙРИМ МАСАЛЛАРИ. Экономика и социум, (5-2 (92)), 679-682.
3. Пўлатов, Х. Ў. (2021). УЛГУРЖИ САВДО КОРХОНАЛАРИДА БУХГАЛТЕРИЯ ҲИСОБНИНГ ДОЛЗАРБ МАСАЛАЛАРИ. Экономика и социум, (4-2 (83)), 318-323.
4. Пўлатов, Х. Ў. (2021). ТУРЛИ ФАОЛИЯТ БИЛАН ШУҒУЛЛАНУВЧИ КОРХОНАЛАРДА ТОВАР АЙЛАНМАСИ ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ ЙЎНАЛИШЛАРИ. Экономика и социум, (5-2 (84)), 186-189.