

# **IMPROVEMENT OF ACCOUNTING IN THE FIELD OF COMMUNICATION AND INFORMATION SERVICES**

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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:** communication, information, internet, accounting, reporting, service, telecommunication.

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 of solving them.

It should be noted that the theoretical, methodological and 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 the creation of a comprehensive 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.

Each category and type of communication and information services implemented in a specific space and time has its own definition and description. Most of them are listed in the aforementioned legal documents. Based on these definitions and descriptions, we believe that communication and information services, which are considered accounting objects, should be given tariffs as activities of specially specialized enterprises, economic processes and operations carried out in space and time. For example, we believe that it would be useful to provide the following definitions in accounting regulations and special literature.

Postal communication services are the activities of postal operators or providers of providing postal, courier and other universal services for a fee to customers.

Postal services are services provided to customers for sending and delivering (handover) postal items, as well as postal money transfers.

Courier services are services provided to customers regarding the sending and delivery of courier shipments, including international courier shipments.

Universal services - postal services provided to customers at reasonable prices within the Republic of Uzbekistan and of a quality that meets the specified requirements, such as postal services for the sending and delivery (handover) of leaflets, letters, banners and small packages to such users at reasonable prices within the Republic of Uzbekistan, as well as to the blind and postal services provided to institutions for the blind to meet their needs by exchanging secograms.

Telecommunication services are activities of operators and providers related to reception, transmission and processing of signals and other types of information through telecommunication networks.

A telecommunications network means a set of telecommunications means that provide one or more types of transmissions, such as telephone, telegraph, facsimile, data transmission and other types of documentary messages, television and radio broadcasting programs.

Telephone communication services - services related to the provision of conversations to customers through mobile and fixed handsets connected to telecommunication networks on condition of payment.

Television services are services that provide video broadcasts of various contents to users through telecommunication networks.

Broadcasting services are services that provide audio broadcasts of various contents to users through telecommunication networks.

Telegraphic services are services that provide transmission, reception and delivery of messages of various contents to users through telecommunication networks.

Facsimile transmission services are services that provide transmission, reception and delivery of written messages of various contents to users through fixed facsimile transmission devices connected to telecommunication networks.

Internet services are services that provide users with the transmission, reception and delivery of written and visual information of various contents, as well as communication, through modern computer devices connected to telecommunication networks.

Communication and telecommunication services are provided through their operators or providers, as mentioned above.

Operators of communication and telecommunication services are legal entities that own these areas based on property rights or other material rights and have the right to provide the above-mentioned services as the main type of activity.

Communication and telecommunication service providers are legal entities that provide users with these relevant services 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 needs of users (legal entities and individuals) for information. Therefore, communication and telecommunication services 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.

In our opinion, solving the above-mentioned urgent problems of accounting in the field of communication and information services, adopting special regulatory documents related to them, as well as widely covering the features of accounting in this field in textbooks and training manuals will contribute to the sustainable development of this branch of the economy in our republic, as well as for this sector. enables training of qualified personnel.

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