



ACTUAL PROBLEMS OF ACCOUNTING IN THE FIELD OF TELECOMMUNICATIONS SERVICES

Uchkun Shirinov

Associate professor, Samarkand institute of economics and service
<https://doi.org/10.5281/zenodo.7976430>

Abstract: In the 21st century, the transition to a global information society has accelerated dramatically. The ability to quickly communicate with information through modern telecommunication channels has expanded relations between enterprises and people of countries, distance has ceased to play a significant role, a qualitatively new stage of the development and movement of the information market has entered.

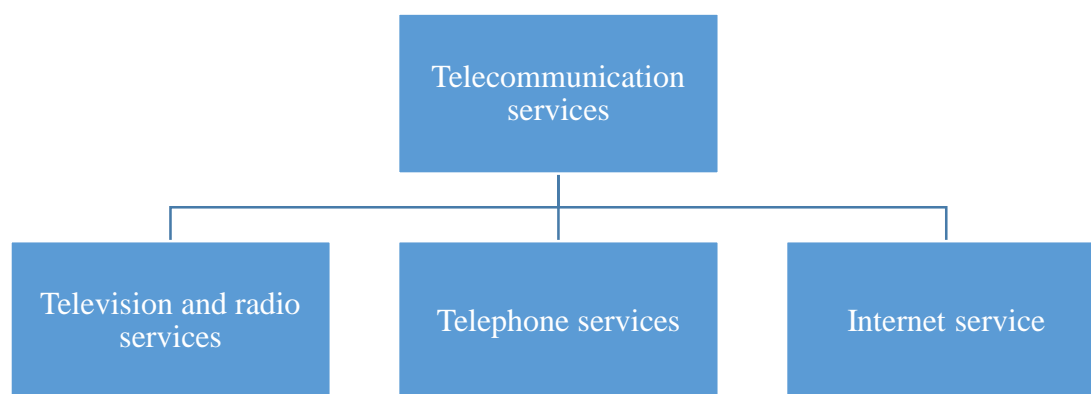
Key words: telecommunication, service, area, field, information, information supply.

In today's society, the development of most areas is determined to a large extent by how effectively the information supply is organized. New information and telecommunication _ technologies play a decisive role in many sectors of the economy . Individual companies and competitiveness of the national economy, the country internal and foreign investors for attractiveness information in many ways infrastructure development depending on the level . The last in years information _ society " the term is widely used, then of information received , stored, processed , transferred , distributed and use , that is interactively embodied separately grow up growing technical capabilities play a decisive role .

Information and communication technologies possibilities growth It also applies to Uzbekistan . 2020-2025 in years telecommunication technology markets development important measures on done increased _ The development of the field of telecommunication technologies is considered 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.

In the republic, the regulatory legal acts that regulate the legal basis of the development of telecommunication technologies do not create the classification basis of the account object. Calculating the product cost for different types of telecommunication services is one of the urgent problems of the time. Before we cover the account of telecommunication services, let us explain the types of telecommunication services.

Telecommunication services can be classified as follows.



1 picture. Types of telecommunication services.

In Uzbekistan, one of the areas of information communication, the transition to digital radio communication, radio broadcasting and television system, is being carried out. The new technologies of radio communication and broadcasting are one of the most modern areas of information communication of the 21st century, and it is a multi-functional video information system that implements the rapid formation, processing, transmission and reception, storage, and high-level information of society, meeting the requirements of all types of information.

Democratic renewal and modernization of the country, establishment of an open civil society, development of independent mass media, especially television and radio broadcasting, which is of special importance in forming democratic values in people's minds, is an important direction of socio-political and socio-economic reforms implemented in Uzbekistan.

Today, the broadcasting industry includes state and non-state electronic mass media, consisting of 50 television studios, 13 radio stations, and 36 cable television studios.

The following should be defined as the main tasks of the national television and radio company of Uzbekistan:

- to widely inform the population, as well as the foreign public, about the democratic changes taking place in the political, economic, social and cultural life of Uzbekistan aimed at forming a legal democratic state and open civil society, developing independent mass media, protecting human rights and freedoms;
- the quality, professional and artistic level of television and radio programs aimed at increasing the educational and cultural level of the population, preserving national traditions, historical and spiritual heritage, forming democratic values in the minds of citizens, educating young people and the growing generation in the spirit of patriotism, love for the country and respect for universal human values provide;
- Determining the priorities of the TV and radio channels and structural divisions of the MTRK of Uzbekistan, ensuring their economic independence, competitiveness in the market of information services, television and radio

application of market mechanisms in the process of organizing shows and broadcasts, attracting investments of our country and foreign enterprises, organizations and financial institutions in this field;

- further development of the technical base in accordance with modern requirements and standards, development and implementation of measures to introduce information, computer and media technologies to the preparation of television and radio programs;
- To improve the professional skills of the creative and technical staff of the MTRK of Uzbekistan, to effectively retrain them and to improve their skills, in order to increase their creative activity;
- implementation of effective international cooperation in the field of broadcasting with state and non-state foreign television and radio companies, news agencies, as well as international organizations.

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.

Telephone connection _ Services are divided into two types: wired and wireless.

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.

The main task before us is to improve the account of telecommunication services, to ensure that it is maintained in accordance with world standards. For this we offer the following:

- creation of methodological bases of accounting of telecommunication services;
 - disclosure of radio communication and broadcasting services as an accounting object;
 - classification and description of telephone communication and Internet services as account objects;
- improvement of service cost calculation for each type of telecommunication services.

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