

## IMPROVEMENT OF ACCOUNTING OF INCOME FROM COMMUNICATION SERVICES

**SCHOLASTICO-2021**

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### Annotation.

The article describes the classification, description of income and the procedure for their accounting in organizations that provide telephone services. The procedure for accounting of branches and departments of income on accounts are described.

### Keywords.

Communications, telecommunications, telephone services, income, branches.



In a market economy, the main goal of business entities is to make a profit. Achieving high profits through efficient use of limited resources remains a major challenge for any business.

The variety of types of services in telephone service businesses also indicates a variety of income from them. This requires precise classification into groups based on their classification and description. Classification, description of income from telephone services, criteria for their recognition are not sufficiently reflected in periodicals. A number of scholars are conducting research on topical issues in accounting and auditing of telecommunications service providers.[1,2,3]

Income from ordinary activities (hereinafter referred to as income) is the gross income from economic benefits obtained from the ordinary activities of an economic entity during a certain period, which leads to an increase in capital that is not attributable to capital investments of property owners.[4]

The national accounting standards (nas) of the republic classify the income of economic entities by certain types of activity and, accordingly, establish the procedure for their accounting in the corresponding accounts. In particular, nas 2 "income from operating activities" provides for the division of income of economic entities into three groups. These are: (1) income from operating activities; (2) operating profit; (3) income from financing activities.[5]

NAS 3 "statement of financial results" provides for the division of income of economic entities in the statement of financial results into the following types: (1) net sales; (2) other income from operating activities; (3) income from financing activities; (4) extraordinary benefits; (5) net income. [6]

K.B. Urazov defined income as follows - "the gross profit of enterprises is the net profit from the sale of products (works, services), the purchase of goods, materials and other long-term assets (tools and equipment, capital and financial investments, intangible assets). Assets are a combination of other commissions, interest on dividends and royalties, waiver of obligations, income from unrecorded assets, free acquisition of property and other full transfer of the right to alienate an enterprise for various reasons and grounds. "[7]

B.I. Isroilov describes income in general terms: "total income includes money or other funds that a legal entity must receive or receive free of charge for goods sold, work performed, services rendered and other operations" [8].

The structure of revenues of telecom operators in our country in percent are presented in the table below.

The table shows that in recent years, revenues from postal services, long distance and international telephone services, urban and rural telephone services, registration of radio frequencies, control and protection services, transmission and reception of radio programs and other types of communication have

decreased. However, revenues from mobile services, internet services, data transmission networks, and tv transmission and reception services have increased.

For telephone service providers, revenues can be divided into two groups, including operating income and non-operating income.

Table 1  
**Structure of income from communication and information services**

Types of communication and Information services	Years				Changes In 2019 Compared To 2016
	2016	2017	2018	2019	
Total communication services	100,0	100,0	100,0	100,0	
Of which:					
Post services	1,1	0,9	0,8	1,0	-0,1
Telegraph services	0,02	0,02	0,01	0,00	-0,02
Long-distance and international telephone communication services	0,8	0,6	0,3	0,2	-0,6
Urban and rural communication services	1,5	1,3	1,1	1,3	-0,2
Mobile services	70,9	67,6	66,7	59,9	-11,0
Internet services	25,2	28,2	29,8	36,3	+11,1
Television programs	0,5	1,4	1,3	1,3	+0,8
Other types of communication services	0,0	0,0	0,001	0,0003	+ 0,0003

The Current state of the communication and information infrastructure in the country, which is a bold step towards the digital economy, is characterized by the following indicators (table 2). The revenues of telephone companies can be classified as follows

Table 2  
**Types of income of enterprises providing telephone services.**

Telephone service revenue	
<b>Income from primary activities</b>	<b>Income from non-core activities</b>
Bills for international telephone connections	Interest income
Local telephone services	Royalty income
Income from renting tv channels	Profit from exchange rate difference
Connection of mobile operators	Dividend income
Intercity, international telephone communication services	Real estate acquired without discrimination
Internet and data network	Income from revaluation of securities
Ip telephony	Other income from non-core activities
Wireless radio connection	
Other income from communication services	

Telephone service providers have their own revenue streams. In particular, the company provides services by accepting prepayments from customers. Business income is recognized by customers only after they have used their services.

The difference between entities providing communication services from other entities is that income from the types of services they provide cannot be calculated as a whole. This is due to the fact that the base, which is the basis for determining the income for each type of service provided, differs from each other in

terms of the selling price (tariff) set for a unit of service, certificate and other criteria. In addition, income as an important segment is a key indicator of the activities of all branches and branches of communications and information organizations. The correctness of the segmental accounting of income in the head office and the correct structure of the segment report on them allows you to accurately assess the role of each branch and branch in the total income of the enterprise.

It is necessary to approve and implement the following form of the "income accounting policy", which includes the recognition, assessment and documentary justification of the receipt of income for all types of services provided by the entities providing communication services at the head office of their branches and links (table 3)

Enterprise policy on income calculation  
(table 3)

№	Type of service	Base size on which income is based	Selling price (tariff) for one service unit	Income amount	Testimony document
1	2	3	4	5	6

It is recommended to establish the following four-level hierarchical structure of the synthetic account 9030 "income from work and services performed" for the segmental accounting of income when providing communication services by head office, branches, units, groups and types of income (table 4).

**The proposed hierarchical structure of synthetic account 9030 "income from work and services performed" in the subjects of communication and information.1**

№	Status and levels of accounts	Segment				
		Main office	Branches	Departments	Income groups	Types of income
1	Synthetic account 1st degree	9000	The account data is the basis for filling in line 010 of the enterprise and the "statement of financial results".			
2	Synthetic account 2nd degree		9001-9030	Accounts disclose detailed information in line 010 of the "statement of financial results" by branches.		
3	Synthetic account 3rd degree			900101-900110, 903001-903010	Accounts disclose detailed information about the income of the branch in the context of its groups.	
4	Synthetic account 4th degree				90010101-90010120, 90300101-90300120	The accounts disclose detailed information about the income of the divisions

<sup>1</sup> Author's development

						allocated to a separate group, by their type.
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In world practice, much attention is paid to research aimed at improving corporate governance, accounting using internationally recognized methods and techniques, as well as high technologies and standards in organizations specializing in mobile communications, internet services. However, the best practices accumulated in the world of communication services, the widespread implementation of existing international standards in the industry, as well as the issues of internal segment accounting and reporting in the industry in most countries are not fully resolved.

Based on the results of the study, the following conclusions and recommendations were developed:

1. In order to reflect income in accounting services of communication service providers, the procedures for their recognition should be specified in the accounting policy.

2. Registration of synthetic account 9030 "income from work and services performed" for accounting of income in subjects of communication services for segmental accounting by income groups and types of head office, branches and units increases the reliability of data.

3. When accounting for revenue from telecommunications companies, it is appropriate to recognize it in accordance with ifrs 15 "revenue from contracts with customers".

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