

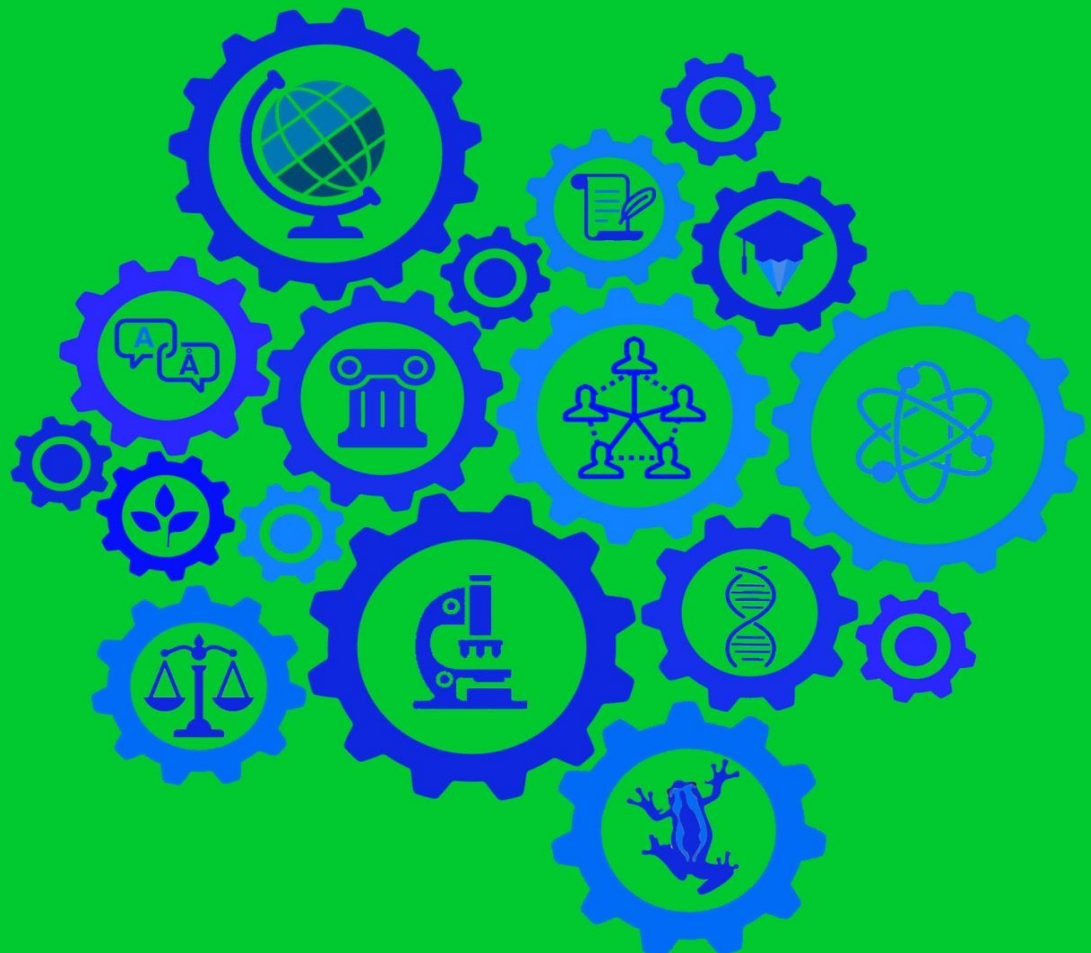
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PROBLEMS OF ORGANIZING MANAGEMENT ACCOUNTING IN TELECOMMUNICATION COMPANIES WITHIN THE FRAMEWORK OF THE "DIGITAL UZBEKISTAN - 2030" STRATEGY

Shodiev Erkin Temirovich, PhD,

Faculty of Economics, TIAME National Research University, Uzbekistan

Abstract. The article examines the problems of managing accounting in telecommunications companies and their solutions during the digital transformation of regions within the framework of the "Digital Uzbekistan - 2030" strategy. In particular, issues related to reducing the cost and increasing the quality of services provided by telecommunication companies during the digital transformation of regions and their solutions were studied.

Keywords: digital transformation, telecommunication infrastructure, cost of services, business processes, Chief Digital Officer

1. Introduction. Within the framework of the "DIGITAL UZBEKISTAN - 2030" strategy, consistent work is being carried out on issues related to the development of telecommunication infrastructure and mobile communication networks in the digital transformation of regions.

At the same time, the systematic reform of the telecommunications infrastructure and mobile communication networks in order to rapidly develop the digital industry in the republic and increase the competitiveness of national economic sectors is one of the urgent issues of today.

In particular, the President signed Decrees and Resolutions (PF-6079, PQ-4699) on further improvement of the field of information technologies and communications.

In particular, in order to ensure the implementation of the strategy of actions on the five priority directions of the development of the Republic of Uzbekistan in 2017-2021 in the "Year of Science, Enlightenment and Digital Economy Development" Decree No. PF-6079 of the President of the Republic of Uzbekistan dated October 5, 2020 on the approval of the "Digital Uzbekistan - 2030" strategy and measures for its effective implementation within the framework of the digital transformation of territories and networks in 2020 - 2022:

increase from 78% to 95% by increasing the level of Internet connection of settlements to 2.5 million broadband ports, building 20,000 kilometers of optical fiber communication lines and developing mobile communication networks;

implementation of more than 400 information systems, electronic services and other software products in various areas of socio-economic development of regions;

Organization of computer programming training by covering 587,000 people, including 500,000 young people within the framework of the "One Million Programmers" project;

implementation of more than 280 information systems and software products for automation of management, production and logistics processes in enterprises in the real sector of the economy;

In order to improve the digital literacy and skills of governors, state bodies and employees of organizations, to train them in information technology and information security, relevant higher education institutions will be attached, and important tasks such as training 12 thousand of their employees in the field of information technology have been defined. (Decree, 2020).

Also, in order to rapidly develop the digital industry in the republic, to increase the competitiveness of the national economic sectors, the implementation of management accounting methods tested in the world experience in the systematic reform of the telecommunication infrastructure and mobile communication networks is considered to be an urgent issue.

2. Literature review.

In order to rapidly develop the digital industry in the republic, to increase the competitiveness of the national economic sectors, in the systematic reform of the telecommunications infrastructure and mobile communication networks, the current issues, problems and their solutions of management accounting in the entities providing services in the information technology and communications system have been reflected in the scientific works and literature of a number of scientists. Among economists, there is no general understanding of the actual issues, problems and their solutions of organizing management accounting in entities providing services in the information technology and communications system.

Within the framework of the selected research topic, in order to rapidly develop the digital industry in the republic, to increase the competitiveness of the national economic sectors, the actual issues, problems, and the nature and purpose of the organization of management accounting in the systematic reform of the telecommunication infrastructure and mobile communication networks require an in-depth analysis. In order to rapidly develop the digital industry in the republic, to increase the competitiveness of the national economic sectors, a number of scientific researches are being carried out on the current issues, problems and research of their solutions in the systematic reform of the telecommunications infrastructure and mobile communication networks.

In the research of E.A. Vybornova, K.Yu. Kotova (2019), issues related to the stages of formation of management reports in the digital economy were studied.

V.A. Eremenko, A.M. Mamleevalar (2019) emphasized that the development of business models that fully reflect the strategic goals of companies is of great importance in the digitization of management accounting.

J.V. Sidneva (2019) studied the impact of the analysis of the characteristics of telecommunication companies on the formation of the cost of telecommunication services and the method of cost accounting in the context of the digital economy.

A.N. Prudnikova (2018) analyzed the issues of organizing management accounting using innovative digital software in her scientific research.

3. Research methodology.

Observing, collecting, summarizing, grouping, and comparing data in the course of research work, local and foreign scientists are dedicated to systemic problems and their solutions related to the organization of management accounting in the systematic reform of telecommunications infrastructure and mobile communication networks in order to accelerate the development of the digital industry and increase the competitiveness of national economic sectors. conclusions and proposals aimed at the pandemic and its impact on the service sector, problems and their solutions have been formed based on research, laws regulating the field, regulatory documents.

4. Analysis and discussion of results.

In 2018-2020, JSC "Uzbektelecom" carried out a lot of work on the development of broadband Internet connection services in Uzbekistan. Including, for operators and providers, from 2018 to 2020, the price of an external Internet channel was reduced from 244.9 thousand soums to 45 thousand soums, that is, by more than 5 times.

At the same time, special tariffs have been developed for the services of the UZ-IX network's private network with the possibility of using CDN servers for the operators and providers of the republic, which allows operators and providers to provide localized Internet services to their subscribers. It should be noted that the established prices are significantly lower than the price of international Internet channel services through the international packet switching center, i.e. 2-3 times lower, and this allows the republican operators and providers connected to the Piring network to provide their subscribers with good world-class services.

Today, 490,000 ports for broadband connection to the Internet have been installed, bringing their total number to 2.5 million. In addition, about 9,000 kilometers of optical fiber communication lines were laid. The throughput capacity of the data transmission network has increased by 2 times at the level of regional centers, and 4 times at the level of district centers. In order to expand the scope of service, 1,375 mobile communication base stations were installed, their number was increased to 27,400, and its coverage in residential areas was increased to 97% and the high-speed route was increased to 78%. In order to meet the needs of the population for broadband mobile services, more than a thousand existing base stations were modernized by the branch of "Uzbektelecom" JSC "Uzmobayl". In Jizzakh Free Economic Zone, together with South Korean partners, a factory with an annual capacity of 50,000 kilometers worth 11 million dollars was launched. To date, 60 percent of the existing 19,341 social sector facilities, including

5,659 public education facilities (56 percent), 3,723 preschool educational institutions (65 percent), and 2,213 health facilities (63 percent) it was possible to use high-speed Internet services based on optical fiber communication lines. In order to further develop the telecommunications infrastructure, projects worth 153.7 million dollars are scheduled to be implemented by the end of the year. Until now, the task of expanding 2G mobile networks providing telephone services has been carried out, now the projects to increase the coverage of the network are directed to the expansion of 3G/4G networks. In particular, it is planned to install 2,200 3G/4G base stations this year. In addition, tariff prices for telecommunication services are decreasing. During 2019, the price of external channel connection tariffs for providers and operators was reduced by 17% per 1 Mbit/s, and from January 1, 2020, the tariff for Internet services for operators and providers was reduced by 34% compared to the same period last year. Great attention is paid to the introduction of the most advanced technological developments in the field of ICT in our country. This is evidenced by the fact that from September 2019, two local mobile operators - "UZMOBILE" and "Ucell" began testing 5G technology. Communication of citizens with state bodies through an electronic platform, that is, the state provides electronic services for its citizens and offers electronic products, is a component of the digital economy. The Unified Interactive State Services Portal (<https://my.gov.uz>) is working for this purpose. Today, more than 200 types of electronic state services are provided through this portal. According to them, 1.4 million applications have been received since the beginning of the year, which is an increase of 8.1 percent compared to the same period last year. By the end of the year, the total number of services will exceed 230. In particular, the services of registration of real estate lease contracts, permanent registration of citizens in Tashkent city and Tashkent region, archival certificate confirmation of work experience, as well as the services of obtaining an architectural and planning certificate, registering a cadastral passport, and obtaining state subsidies for mortgage loans is planned to be improved. Another important factor in the consistent development of information and communication technologies is the creation of favorable conditions for the development of competitive products and services in the field, their promotion in domestic and foreign markets, and the stimulation of innovative developments. Today, more than four thousand specialists are working in 400 organizations that are residents of the technological park of software products and information technologies, which was established with this goal in mind. Most importantly, 14 of these organizations were established with the participation of foreign capital, while 54 were newly opened. Since the beginning of the year, more than 560 new jobs have been created by IT-park residents, the volume of software products and services amounted to 346.2 billion soums, in particular, the export volume was 6.1 million dollars.

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