

STATE COMMITTEE FOR COMMUNICATIONS, INFORMATION AND
TELECOMMUNICATION TECHNOLOGIES OF THE REPUBLIC OF
UZBEKISTAN
TASHKENT UNIVERSITY OF INFORMATION TECHNOLOGIES

Protection to admit

Managing chair

_____ 2014 y
«____» _____

Final Qualifying work

On a theme:

**“THE ANALYSES OF SERVICES COST OF
COMMUNICATION COMPANIES”**

Graduate _____ Abdullaev A.A.
signature

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**STATE COMMITTEE FOR COMMUNICATIONS, INFORMATION AND
TELECOMMUNICATION TECHNOLOGIES OF THE REPUBLIC OF
UZBEKISTAN
TASHKENT UNIVERSITY OF INFORMATION TECHNOLOGIES**

Faculty of “Economics and Management in the sphere of ICT” “Economics in the
sphere of ICT” department
Direction: 5340100 - Economics (on communication and information)

**I CONFIRM
MANAGING CHAIR_____**
«_____»_____ 2014 year

Student : Abdullaev Adham Asrorovich

“The analyses of services cost of communication companies” (as an example
“Uzbektelekom International” LLC branch “Uzi- Jizzakh”)
The theme for final qualifying work

TASK

- 1. The theme is confirmed by order on university** from December 07th, 2013
Number 1323.
- 2. Term of delivery of finished work:** 27.05.2014y.
- 3. The initial data to work:** President’s books, economics text-books, law and
orders, other necessary documents, company’s financial report.
- 4. Accountant is a content of written explanation:** theoretical bases of cost and
ways of its definition, the cost analyses of «Uzbektelekom International» LLC
branch “Uzi- Jizzakh”, method of decrease of services cost of communication
companies, safety of vital activity.
- 5. The table of graph materials:** the first table is classification expenses of
production and realization of services, the second is expenses by usual kinds
of activity, the third is dynamics of incomes and expenses from primary
activity, the forth are company’s financial report.
- 6. The date of delivery of the task** on 14th January 2014 y.

The supervisor: _____
signature

Task has accepted: _____

signature

7. The advisers of some parts of work

The name of the sections	Consultant	Signature, data	
		The task was given	The task was given
1. Theoretical bases of cost and ways of its definition	Teshaboev T.Z.	14.01.2014	14.01.2014
2. The cost analyses of «Uzbektelekom International» LLC branch “Uzi- Jizzakh”	Teshaboev T.Z.	05.02.2014	05.02.2014
3. Method of decrease of services cost of communication companies	Teshaboev T.Z.	19.03.2014	19.03.2014
4. Safety of vital activity	Borisova E.A.	3.05.2014	3.05.2014

8. The schedule of performance of work

№	The names of diploma work's parts	Period of finishing	Head (sign)
1.	Theoretical bases of cost and ways of its definition	05.02.14	
2.	The cost analyses of «Uzbektelekom International» LLC branch “Uzi- Jizzakh”	19.03.14	
3.	Method of decrease of cost of communication companies	04.04.14	
4.	Safety of vital activity	20.05.14	

Graduate: _____

2014 year ____ June

Supervisor: _____

2014 year ____ June

Ушбу битирув малакавий ишда алоқа корхоналари таннарх таҳлилининг назарий асослари кўриб чиқилган. “Узи- Жиззах” филиали мисолида хизматлари таннархи таҳлил қилинган, ва шу билан бир қаторда таннархни оптималлаштириш буйича таклифлар келтирилган.

В данной выпускной квалификационной работе рассмотрены теоретические основы анализа себестоимости. На примере филиала “Узи- Жиззах” проведен анализ себестоимости услуг, а также приведены предложения по оптимизации себестоимости.

In this final qualifying work theoretical questions of the analysis cost are considered. On example the analysis of the cost price of services in branch is carried out “Uzi- Jizzakh”, And also it is resulted the offer on cost price optimisation.

INTRODUCTION

The communication field is one of sector of national economy. The basic task of this branch to satisfy the requirement of communication services and means the population and national economy. In other words, in a national economy communication it to satisfy requirement an exchange various information of the person and a society.

New modern manufactures on release of the telecommunication equipment, the computer technics and a cellular telephony, wide assortment of household electronics are created. Are modernised, as a matter of fact, a new practically all branches of our economy technologically are updated.¹

Thus a national economy the communication and information branch is important and accelerated developing branches.

The cost price of the goods (services) is an expressing indicator of quality economic activity the enterprise, all a direction activity the enterprise, that is is displayed industrial and financial sides and shows their productivity.

After achievement of independence of Republic Uzbekistan the problem acceleration of economic reforms has turned the core a question. It in that turn demanded on sense to update all economic the lever forming in a condition to a planned economy.

The market economy demands again to provide essence the cost price of the goods (services).

The cost price of the goods (services) this expression by means in the form of money all expense on goods manufacture to sell and financial activity the enterprise.

The purpose of the analysis the cost price a communication service clear display by managing director economic activity telecommunications agency operating in the present time to be exposed shortcomings, to develop action to

¹ The report of the President of Republic Uzbekistan of Karimov I.A at the session of the Cabinet devoted to results of social and economic development in 2013 and the major priority directions of the economic program for 2014.

instal internal possibility (reserves). Together with it, in this process competitiveness, using financial and economic potential analyzing the enterprise is objectively estimated. At last all these demand separately to describe the analysis the cost price, its theoretical basis, a place and a role in a condition market to economy.

Raises a role, a place and problems an analysis science in market to economy. Thus the analysis the cost price, research of its structure has great value in present time faster breaking branch of link and information technologies. Existing a condition demands the point sight to market economy on new will shine its structure, object and analysis methods, gather ideas of scientists to develop rules. For this reason in the analysis of the cost price of an expense, its structures and the maintenance it is necessary to approach separately.

The primary aims of the analysis of the cost price of the goods (services) consists: to specify structure of an expense the enterprise in economic activity, manufactures of the goods and real expenses connected sales under the relation planned and has passed annual charges or to specify operating trading stations of an average expense, in process goods manufacture to establish supervision on correct use material and work resources, to specify factors expense change for the goods on one sum, the analysis structure of an expense the cost price of the goods and on accounting of points of structure, to specify reducing the price reserves of the cost price.

All indicators appears an indicator results, and in the form of the factor. The primary aims of the analysis to consider factors results economic activity the enterprise and to make improving action. In this respect the indication operating factors of the cost price a telecommunication service, their classifications, methods specification.

Reduction displays the goods cost price to save live work and a material, provides income increase, creates reduction in price wholesale and retail appreciate.

The basic methods reduction in price of the cost price of the goods (services): improvement a way management, scientifically to organise to manufacture and work, to improve the economic account, use an industrial fixed capital, use material resources economically, management of manufacture and reduction of an expense of services to resist to mismanagement.

1. THEORETICAL BASES OF COST AND WAYS OF ITS DEFINITION

1.1. The cost as an operated economic category

Expenses for manufacture and realization of production and rendering of services are one of the major indicators characterizing activity of the enterprise. Their size influences end results of activity of the enterprise and its financial condition.

The certain level of expenses developing at the enterprise is formed under the influence of the processes proceeding in its industrial, economic and financial spheres. So, the use in manufacture material is more effective, labor and financial resources and it is more rational management methods, the appears possibilities for decrease in expenses for manufacture and production realization more. Thereby the importance of an indicator of expenses for manufacture and production realization (works, services) in the economic mechanism of the enterprise is defined.

By consideration of function of expenses, it is necessary to mean cost dependence between volume of made production (or the civil and erection works executed, for example,) and consumption of factors of manufacture in calculation for operating market prices.

Each enterprise before to start industrial activity, solves, what expenses are coming it. Three elements are necessary for production or rendering of services: means of labor, subjects of work and a labor. In the course of manufacture means of labor and work subjects transfer the cost on finished goods, and the expenses of a labor expressed in wages, act as an expense for production or performance of works (services). Along with it the enterprises bear expenses for production realization (advertising, transportation, etc.)

Set of expenses of the live and last work substantiated in subjects and means of labor, on manufacture and realization production costs and realizations, and the public product embodied in the goods - its cost form. The costs expressing expenses of the enterprise on manufacture and realization in the monetary form, take the form of the cost price.

Thus, the cost price are monetary costs of the enterprise on manufacture and production realization (works, services), its costs expressing a part: cost of the consumed means of production and cost of the vital means necessary for reproduction of manufacturers and their dependents.

As the economic category the cost price carries out a number of the major functions:

- * Registration which provides the account and the control of all expenses for manufacture and production realization (works, services);

- * Settlement which forms base for formation of a cost price for production of the enterprise, definitions of profit and profitability, a substantiation of expediency of accepted economic decisions.

The set of kinds of the costs causing release and realization of production (works, services), demands for their system studying and management of certain orderliness which can be carried out by classification.

To make optimum administrative and financial decisions, it is necessary to know the expenses. And the analysis of costs will help to define efficiency of expenses, to specify, whether there will be they excessive; to check up economic indicators and conducting bill-registration operations; will prompt how to establish the prices, how to apply data about expenses to development of tactical and strategic decisions, how to regulate and supervise expenses, how to plan a real profit level. To reveal bottlenecks, it is useful to spend comparison of the actual and planned expenses.

Methodical recommendations about forecasting, the account and calculate production cost prices (the goods, works, services) it is recommended to group expenses in following directions:

- Manufacture kinds (the core, auxiliary, nonindustrial);
- Structural divisions of the enterprise (a place of occurrence of expenses, the responsibility center);
- Kinds, production groups (carriers of expenses);
- Economic elements of expenses;

- Calculation articles of expenses.¹

Distinguish the industrial cost price of production (includes all expenses for production) and the full cost price of production (includes except the industrial cost price, an expense on sale of production and some other non-productive expenses of the enterprise).

Decrease in the cost price of production is the major condition of increase of competitiveness in the market, and also decrease factors:

- 1) the economic;
- 2) the intraproductive.

Scientific and technical progress concerns the first group of factors at branch and economy level as a whole, territorial placing of manufacture, climatic conditions etc. concern the second group of factors labor productivity, an intensification of use of capacities, economy of material resources, production improvement of quality, reduction of expenses for service of manufacture and management. In system of factors of decrease in the cost price of production (the goods, works, services) crucial importance has scientific and technical progress.

Cost price planning - one of the major functions of management who is carried out for the purpose of definition of the general size of expenses on the enterprise, and also calculation of the cost price of a unit of production.²

The list of the technical and economic factors influencing the cost price of production is defined on the basis of selection of constantly operating reasons of change of the cost price of production in the conditions of normal functioning of manufacture. Technical and economic factors can be united in four groups:

- * Increase of a technological level of manufacture.
- * Perfection of management, the manufacture and work organization;
- * Change of volume and structure of production, manufacture structure;
- * Change of conditions of managing (influence of this group of factors is considered more likely at the cost price analysis, instead of at planning).

¹ Горфинкель В.Я., «Экономика предприятия», издательство «ЮНИТИ», 2007.

² <http://etuit.uz/dl/mod/resource/view.php?id=26230>.

In the first group of factors - as the cores it is necessary to allocate increase of a technological level of production:

- Introduction new and perfection of applied technics and technology;
- Expansion of scales of application of new technics, technology, modernization and improvement of operation of the operative equipment;
- Application of new kinds and replacement of consumed raw materials, materials, fuel and energy, improvement of their use;
- Improvement of quality of let out production, improvement of its characteristics.

In the second group of factors - perfection of management, the production and work organization - concern the cores:

- Production management rationalization;
- Improvement of the organization of work and working hours use;
- Liquidation of excessive expenses and losses (including losses from marriage).

In the third group of factors - change of volume and structure of production, manufacture structure - allocate following factors:

- Relative change of conditional-constant expenses as consequence of change of volume of production;
- Relative change of depreciation charges;
- Change of structure of let out production;
- Input of new manufactures.

In the fourth group of factors - change of conditions of managing - include:

- Change of the prices on made production (the performed works, rendered services);
- Change of the prices for consumed raw materials, the materials completing products and half-finished products, fuel, energy;
- Payment change according to the government decision;
- Change of system of the taxation;
- Revaluation of a fixed capital and change of norms of amortization.

Change of expenses is defined with reference to each separate factor irrespective of its influence (positive or negative) on decrease in the cost price of production (the goods, works, and services).

The knowledge of expenses and what tendencies of their changes happen with what, promotes acceptance of measures on increase of efficiency and gradual decrease in expenses. The analysis of costs is necessary for the decision of many questions: for an estimation of factors of profitability, definition of the future directions of activity, an estimation of industrial stocks, distribution and minimization of expenses, for definition of level of break-even etc.

The structure of the expenses included in the cost price of production, is defined by Substantive provisions on structure of the expenses included in the cost price of production (works, services).

In production cost price (works, services) join:

- * The expenses directly connected with production (works, services);
- * The expenses connected about use of natural raw materials;
- * Expenses for preparation and manufacture development;
- * Expenses of non-capital character;
- * The expenses connected with invention and an efficiency work;
- * Expenses for production service;
- * Expenses on maintenance of normal working conditions and safety precautions;
- * The current expenses connected with the maintenance and operation of funds conservation of appointment;
- * The expenses connected with production management;
- * The expenses connected in preparation and retraining of personnel;
- * The expenses connected with hiring of a labor;
- * Expenses on transportation of workers to a work place;
- * The additional expenses connected with realization of works arrangement by a method;

- * Obligatory deductions from all kinds of a payment of workers under the established legislations to norms in fund defense the population;
- * Deductions on obligatory insurance upon accidents on manufacture and to occupational diseases in the order established by the legislation;
- * Payments on insurance of property, cargoes and risk credits;
- * A payment on percent for loans;
- * Fee of banks;
- * The expenses connected with the maintenance of premises;
- * Expenses for reproduction of the basic production assets;
- * Deterioration on non-material actives;
- * Charges on wages;
- * Other kinds of the expenses included in the cost price of production (works, services) according to the established legislation rather. In the actual cost price of production (works, services) are reflected also: losses from marriage; expenses for guarantee repair service of products; losses from idle times; shortage of material assets; grants in connection with disability.

Thera are not subject to inclusion in production cost price (works, services) expenses for performance by the enterprise or payment of the works (services) which have been not connected with production by it; expenses for performance of works on building, the equipment and the maintenance of the cultural and community and other objects which are on balance of the enterprises.

Expenses for production (works, services) join in production cost price (works, services) that accounting period which they concern, irrespective of payment time - preliminary or the subsequent.

It is necessary to notice, that the cost price of the made goods, the performed work, rendered service pays off twice - under articles and on elements of expenses. Elements are kinds of expenses with the same name - materials, wages, deductions on social needs and other. Cost price articles show directions of an expenditure of means: the basic standardized materials, the basic and additional wages of

industrial workers, deductions on social needs in percentage to the basic and additional wages of industrial workers, an overhead charge, etc.

Cost price articles share on two groups: variables and constant expenses. Variable expenses (them still name straight lines or standardized pay off on one product and increase at increase in volume of manufacture of the goods in natural expression. Constant expenses (them still name unprofitable or indirect) are established on all volume of manufacture and do not depend on quantity of let out production.

The structure and quantitative parity of elements of the estimate of expenses define structure of the cost price of production. As cost price structure are understood its structure on elements or articles of accounting and their share in the full cost price.

The structure of the cost price of production is characterized by following indicators:

- * a parity between constants and variable expenses, between direct and indirect etc.

- * regular definition and the analysis of structure of expenses at the enterprise have very much great value, first of all for management of costs for the purpose of their minimization;

- * the structure of costs of the enterprise is formed by various factors: a technological level and forms of the organization of manufacture, its placing, character of made production and processed financially-source of raw materials, conditions of supply, feature of realization of production, etc. These factors influence cost price structure many plan. But the basic influence consists that the share of live work decreases and the share of the substantiated work in the cost price increases. Also on cost price structure inflationary factors can render essential influence. In this connection cost of material resources, a fixed capital, a labor changes inadequately under the relation to each other, and it affects character of structural changes in production cost price (works, services).

Considering it, the structure of expenses at each enterprise should be analyzed both in after the element. The cost price as an economic indicator is in movement, and it is influenced by set of factors. The structure of expenses allows to reveal the basic reserves of decrease and to develop concrete actions for their realization at the enterprise. The structure of expenses as a whole on the industry and its branches annually varies.

1.2. Essence of the cost price, its calculation and structure

Process of creation and finishing to consumers of services is connected with expenses of the live and substantiated work which in the monetary form act in the form of expenses on manufacture and realization of services. Under the economic maintenance this kind of expenses represents a cost estimation of the communication facility used while in service and service of consumers of manpower, a fixed capital and circulating assets of the organizations for the certain period (year, quarter, month).

The expenses of communication statements connected with manufacture and realization of services, concern a category of current expenses, and in system of economic indicators of activity carry the name «expenses by usual kinds of activity». Their size directly influences end results of work of the organizations of communication, efficiency of industrial and commercial activity, therefore structure and size of expenses should be proved and economically justified, that is connected with the activity of operators directed on reception of incomes. Taking into account it the structure of expenses on manufacture and realization of production and services is regulated by the Tax code of the Republic of Uzbekistan that provides uniformity of their account and planning in all spheres of economic activities and prevents inclusion in them of the unjustified expenses which directly have been not connected with creation of an end-product.

According to operating technique in expenses of the organizations the communications connected with manufacture and realization of services, join following articles:

Expenses on a payment;

Amortization of a fixed capital;

Material expenses;

Miscellaneous costs.

The resulted grouping is uniform for all enterprises and branches of manufacture and is based on economic uniformity of elements entering into it. At the same time in concrete fields of activity separate articles can join those kinds of expenses which reflect branch features of process of creation and realization of production or services.

The structure of each article of expenses is defined by the Tax code of the Republic of Uzbekistan and other standard acts regulating corresponding spheres of industrial and commercial activity of managing subjects.

Expenses on a payment join all payments to workers in the natural and monetary form, received by them in the course of labor activity in the concrete organization. Number of such payments concern:

The sums added under tariff rates, official salaries, price-work quotations or in percentage of a gain in conformity with accepted in the organization forms and payment systems; Awards for high industrial results and achievements in work, extra charges to tariff rates and salaries for professional skill;

The charges of stimulating and compensating character connected with an operating mode and working conditions, including extra charges for travel kind of work, work at night, for combination trades and expansion of zones of service, work in heavy and harmful working conditions;

Cost of a free food and cost of uniform free of charge given out to workers;

The expenses connected with payment of the next and educational holidays;

- The extra charges caused by regional regulation of a payment and also payment, provided by the legislation, labor contracts (contracts) and collective agreements between employers and labor collectives.

The sums of payments concern article of expenses on a payment on the social needs which are carried out by the organizations under contracts of obligatory insurance (social, pension, medical), and also voluntary insurance, for example, to contracts of not state provision of pensions, prisoners in favor of workers with the insurance companies also.

The structure of material expenses reflects branch specificity of a created product, namely - immaterial character of services in this connection in considered group of expenses there are no expenses for acquisition of raw materials and the materials used in manufacture of the goods or forming their basis. In the communication organizations expenses concern material expenses:

On acquisition of materials and spare parts, and also tools, devices, the labware for carrying out of tests, the control and the current maintenance of a fixed capital in process

Their operation;

On acquisition of fuel, water and energy of all kinds for industrial needs;

On payment of transport services of the foreign organizations, in particular - on mail transportation railway, air and other types of transport;

On the maintenance and operation of objects of nature protection - appointment.

Miscellaneous costs are the complex article including expenses, not entered in above considered groups and reflecting necessary means for creation of effective conditions of operational, organizational and commercial activity of operators. In given article join:

Expenses on repair of a fixed capital;

Fee of the foreign organizations, including expenses under contracts between the camera interactions connected with rendering of services joining and the traffic admission;

Rent (leasing) payments;

- Expenses on obligatory and voluntary insurance of property;

Expenses on scientific and developmental workings out;

Payment of utilities (heating, illumination, water supply, etc. industrial premises and the non-productive objects which are on balance of the organizations);

The sums of gathering and the taxes added according to the current legislation;

Expenses on certification of services;

Expenses on the maintenance of office transport;

The expenses connected with maintenance of fire safety and favorable working conditions;

- Expenses on hiring of workers, preparation and retraining of personnel;

Payment of auditor, legal, information, advisory and other similar services;

Expenses on business trips;

Expense accounts;

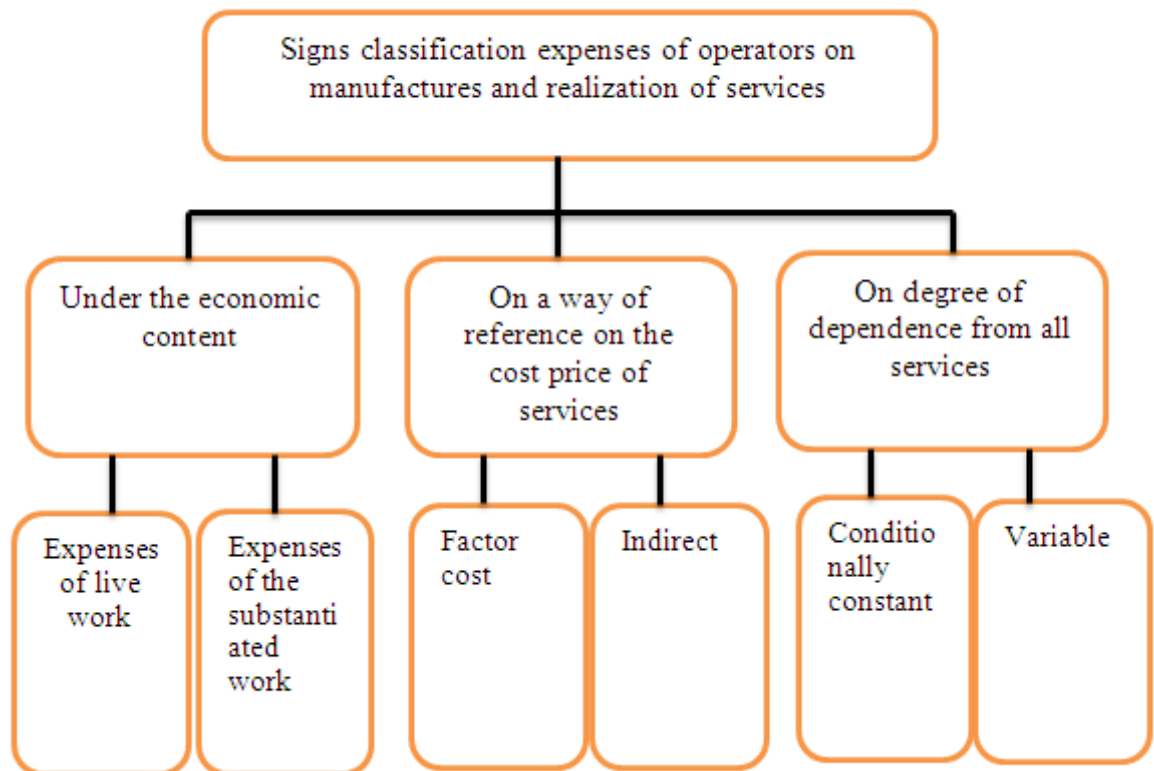
Expenses on the writing goods, fee of communication, computer centers and banks;

Expenses on marketing, including current studying of market condition and advertising of made services;

Expenses on management of the organization or its separate divisions and a number of others.

Except the considered grouping of expenses on manufacture and realization of services, expenses of the organizations of communication are classified on a number of the signs presented on picture 1.2.1.¹

¹ Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 333



Pic. 1.2.1. Classification expenses of production and realization of services

From the point of view of the economic maintenance expenses of the live and substantiated work is allocated. The cost maintenance of expenses of live work is expenses on a payment taking into account deductions on social needs. Practically all other articles of expenses are connected with payment of the substantiated work. Activity of communication statements by that will be more effective, than it is less counting on unit of created services (with other things being equal) there will be a relative density of expenses for payment of live work and more share of the expenses connected with use of results of last work, at the general decrease in expenses on unit of the made end-product.

The resulted theoretical reasoning's prove to be true actual results of an estimation of efficiency of activity of the organizations various under communication branches, for example, profitability level. It is caused by that in under the branches having high fund equipment as it takes place in telecommunication, above labor productivity, and identical volume of incomes is

provided with smaller number of the personnel, as defines most final effect on unit of the spent industrial resources.

On a way of reference on the cost price separate under branches and communication types of service all expenses share on direct and indirect. Such classification has great value for definition of the cost price of concrete services and use of these results at formation of tariffs of communication.

The majority of the organizations of communication services various under branches under enough wide nomenclature are managing subjects of the incorporated type, rendering. The same it is possible to tell and about their regional branches and structural divisions of lower level of hierarchy. The part of all expenses of operators or branches can be carried directly on defined under branch (long-distance telecommunication, cable communication etc.) or even service given under branches (long-distance telephone connection, rent of channels and so forth). Such expenses are called as straight lines. Expenses for a payment of the industrial personnel can be carried to their number, amortization of a fixed capital, the electric power for industrial needs, expenses under contracts on gateway interaction, major repairs of the equipment and some other.

Other kinds of expenses, such as a considerable part of material inputs and the most part of miscellaneous costs, wages of the administrative and managerial personnel, it is possible to transfer on the cost price of concrete services only settlement by as they are connected with organization activity as a whole. These expenses concern to indirect, and their distribution on under branches and to services is carried out according to recommendations about conducting by communication statements of the separate account of incomes and expenses.

In the conditions of non-uniformity of receipt of loading in the organizations of communication, presence of normalized reserves of a free time at the personnel on duty for maintenance of trouble-free work of the equipment and communication constructions the important role is played by division of the expenses connected with manufacture and realization of services, on conditional-constant and variables.

Conditional-constant expenses remain practically invariable at increase in volume of created services in enough wide limits, and in some cases do not depend at all on size of the created final effect.

For example, expenses on a payment it is defined by number of workers and their average wages. Number of the industrial personnel pays off with the account of fluctuation of loading on the basis of average values. In applied norms and specifications on work ineradicable breaks because of non-uniformity of receipt of loading are necessarily considered, and also time of attendants on duty for the qualitative maintenance of means and timely elimination of damages is provided. Thus, staff of workers is defined with a reserve which can be used for creation of additional volume of services and reception of corresponding incomes.

Similar reasoning's are fair and concerning depreciation charges. And, for example, such kinds of expenses as a rent, payment of municipal expenses, the taxes included in expenses, insurance payments and a number of others, can take place even if production or services are not created in general.

In the organizations of the post and electric communication which activity is connected mainly with exchange processing, conditional-constant expenses can remain invariable at increase in volume of services on 20 - 30 % and even more. In joint-stock companies of telecommunication and their branches occupied with granting to consumers of technical devices, conditional-constant expenses practically do not vary during all period of development of capacities and equipment involvement.¹

In case of expansion of manufacture at the expense of input of the new equipment and attraction of additional workers on its service, there will be a spasmodic growth of expenses for a payment, depreciation charges and other kinds of conditional-constant expenses which then are again stabilized to new essential increase in volume of services.

¹ Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 337

The expenses, which volume grows proportionally to increase of volume of services, are called as variables. In the communication organizations expenses for materials and spare parts, the electric power concern their number for industrial needs, the sum of the means paid under contracts of gateway interaction between operators, transport expenses on mail transportation.

Division of all components of the cost price on conditional-constant and variables has great value for search of reserves of its decrease as the above relative density of conditional-constant expenses, the grows their general size at increase in volume of services more slowly.

In the conditions of market relations the economic maintenance of conditional-constant and variable expenses is supplemented with that comparison of the last (variable costs) to received incomes is the basis for the further realization by the enterprise of the commercial activity or the announcement of bankruptcy. If the received income less than variable expenses, by rules existing in the world firm is the bankrupt. And though for the traditional telecommunication companies making a basis of a communication network of the country, owing to scales of manufacture, capacities of networks and other reasons bankruptcy hardly is real, the new operators connected to a network of the general using, should consider such possibility and aspire to minimization of variable costs for successful realization of the commercial activity.

1.3. The cost price of production of the telecommunication service and technique of its definition

The expenses connected with manufacture and realization of a telecommunication service or expenses by usual kinds of activity characterize the general expenses of operators which, as a rule, in dynamics tend to increase in process of expansion of manufacture, growth of volumes of services, under the influence of inflationary processes and other objective and subjective factors. Therefore on the basis of consideration of absolute indicators of expenses it is

impossible to state an objective economic estimation to consumed industrial resources and developed dynamics of the general expenses of the organizations of communication. For these purposes the relative indicator which carries the name the cost price is used.

The cost price is the indicator characterizing expenses of the operator by usual kinds of activity counting on unit of created services in cost (monetary) or natural expression.

As a cost index of volume of services at cost price calculation 100 sums of incomes of a telecommunication service or 100 sums of the receipt of the goods, works and services are accepted. Application of the integrated cost measuring instrument of the cost price is caused by that the majority of communication statements have multinomenclature character of manufacture, and the account of expenses and incomes in a cut of separate services only takes root. Besides, the cost price of 100 sums of incomes or a gain allows to estimate level of use of current expenses on the organization as a whole and to apply these data to comparison of a considered indicator in dynamics, its comparisons with the related companies and middling branch expenses on the integrated indicator of services in cost expression. Such analysis gives the chance to draw a conclusion on rationality of a policy of the operator in the field of use of industrial resources and to define the major directions of its optimization.

Value of an indicator of the cost price of a concrete telecommunication service consists that it is a basis of formation of tariffs on which level the consumer demand substantially depends, degree of satisfaction of users in telecommunication services, a financial condition of the companies and their competitiveness. Therefore the cost price of a telecommunication service in a cut of the commodity nomenclature should be considered as the economic indicator, allowing to position the operator in the market from the point of view of efficiency of business dealing.

The technique of definition of the cost price of the integrated cost measuring instrument of volume of services includes following stages:

Definition of expenses on manufacture under separate articles of expenses and a total sum of expenses of the organization;

Calculation of the cost price 100 sum. of incomes of a telecommunication service (100 sum. of the receipt of the goods, works, services);

Estimation of the received results on the basis of definition of change of the cost price in the investigated period in comparison with the previous¹.

At definition of expenses by usual kinds of activity methods of the direct account, a standard method and the integrated measuring instruments are used. As the purpose of definition of expenses is the establishment of their objectively necessary size for maintenance of normal industrial and commercial activity of the operator, each article co-ordinates with other indicators of the work which level influences absolute size of a concrete kind of expenses.

Expenses on a payment join all payments to workers of the primary activity, provided by the labor legislation, and also certain stimulating and compensatory payments, are considered in the previous section. Considering complex character of the payments connected with a payment, calculation of the general size of expenses under given article of expenses is spent proceeding from average wages to one worker (Ea) and mid-annual number of the industrial personnel (Ep) the formula(1)²:

$$Ep = Ea * \bar{P} \quad (1)$$

By the given technique expenses on a payment on the organization as a whole, on workers of primary activity, and also on the personnel which is not consisting in staff of the company, but occupied in primary activity under labor agreements as part-time workers are defined.

At planning of expenses on a payment the mid-annual wages of one worker in basic year and its possible growth in the planned period proceeding their

¹ Горелик М.А., Голубицкая Е.А., Кузовкова Т.А. «Основы экономики телекоммуникаций связи» М.: Радио и связь.

² Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 340

tendencies of change of the minimum wages in the country and reserves of its increase in the concrete organization at the expense of own sources are considered.

The cost estimation of material expenses in the accounting period is made on the basis of actual expenses of operators for acquisition of concrete kinds commodity-material assets, stock purchase, fee of the foreign organizations included in given article. In the planned period the majority of kinds of material inputs are defined, as a rule, by the integrated method for 100 sum of incomes of the telecommunication service accepted as the integrated measuring instrument. The size of a concrete kind of material inputs for 100 sums of incomes in the basic (accounting) period with that end in view pays off. Then its change in planned year taking into account a rise in prices for materials and spare parts, tariffs for fuel, energy carriers and other objective factors, and also organization possibilities on use of intraindustrial reserves of economy material and power resources is predicted.

The total sum of material inputs is defined by multiplication of their planned size to unit of the integrated measuring instrument (m) on volume of incomes of a telecommunication service, divide on 100 sums(2)¹:

$$M = m * In / 100sum \quad (2)$$

Such calculations can be spent as whole on material inputs, and on their separate components: to materials, spare parts, the electric power for industrial needs and so forth

Expenses on mail transportation pay off the corresponding organizations on the basis of annual run of transport of each kind (automobile, railway, aviation etc.) and the established tariffs for transportation of cargoes by a certain type of transport. In the organizations of telecommunication vehicles, as a rule, are not connected directly with an ultimate goal of industrial activity, and expenses on their maintenance occupy insignificant relative density in cost price structure.

¹ Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 340

Therefore they can be defined by the integrated method considered above for 100 sum of incomes of a telecommunication service.

Complex article "Miscellaneous costs" includes, as has been shown in the previous section, many kinds of expenses, the majority from which is defined on the basis of norms and the specifications established by special legal certificates. So, there are norms of travelling and living expenses (daily allowances and on payment of hotels), norms of expenses on advertising, expense accounts, expenses for a professional training for a contractual basis with higher educational institutions. On such elements of miscellaneous costs as deductions in road funds and the ground tax, deductions in off-budget fund of research and development also operate the norms established depending on concrete indicators of industrial activity: volume of incomes, expenses on a payment, a total sum of expenses, etc.

Expenses on repair of a fixed capital of the accounting period correspond to the actual sum of expenses for its carrying out. In the planned period expenses under given article are established taking into account the developed estimates on carrying out of repair of concrete objects.

Separate articles of miscellaneous costs on which norms are not established, are defined on the integrated measuring instrument or on 100 sums of incomes, or on 1 square meter of own and rented floor space as it takes place at definition of expenses for payment of municipal payments.

Definition of the cost price of separate types of service of communication for formation of tariffs is based on use of results of the separate account of incomes and expenses by the carried out kinds of activity rendered to services and used for rendering of these services to parts of a communication network. The separate account is conducted by communication statements according to the Methodical recommendations developed by the Ministry of information technologies and communication of the Russian Federation and intended for practical application by operators, occupying essential position in a communication network of the general

using, the operators who are subjects of natural monopolies in the field of communication, and operators of universal service.

The separate account represents the ordered system of gathering, registration and distribution of the information of accounting, statistical and operative accounts about incomes and expenses of operators by kinds of activity and objects calculate - to a telecommunication service.

Main principle of the separate account is distribution of incomes and expenses of operators by kinds of activity and services on the basis of an interrelation establishment between volume of the rendered services of a concrete kind both those incomes and expenses which result from their rendering to consumers. Realization of this principle is carried out by means of division of all industrial-commercial activity of the organization into productions which allow establishing a causal relationship between volume of concrete services and the expenses suffered at their rendering. The separate account is conducted also according to principles of objectivity, sequence and efficiency.

For distribution of expenses on services within the limits of the separate account expenses of the operator by usual kinds of activity share on expenses by the basic and no basic kinds of activity. On each principal view of activity operators form the list of the basic, auxiliary and joint productions (PC) and make the general list of no basic kinds of activity.

The basic productions are directly connected with operation of means and communication lines, and also rendering of services, including services of joining and services in the traffic admission. Operation, the condition control, maintenance service and repair of the equipment, linearly-cable constructions, systems of transfer, systems concern the first group of cores PC user's and means of collective access, payphones, systems of directory service etc.

Cores PC connected with rendering of services, reflect activity of operators on advancement and marketing of services given to end users; to performance of works on the conclusion of contracts with subscribers and to maintenance of their access to networks and corresponding services; to realization of calculations with

users and operators for services and others. The list of the basic productions according to Methodical recommendations about the separate account of incomes and expenses is presented in the appendix to the given chapter.

Auxiliary productions include the fields of activity connected with creation of normal organizational-technical and sanitary-and-hygienic working conditions and manufacture. They are connected with maintenance of work of the personnel, operation of buildings and constructions, operation of office equipment and others out of the turnaround actives.

Joint productions concern the general management of the organization of communication, the organization of the account, the reporting and audit, the general marketing, supply, planning of development of a network of the operator, maintenance of protection of information resources, carrying out of metrological checks and metrological maintenance.

The list of no basic kinds of activity joins all kinds of the works which are carried out by the organization of communication, directly not connected with creation of services. It, for example, transport services, repair and civil work, design and survey activity, the organization of public catering, out-patient-polyclinic service and rest, service of departmental inhabited sector and preschool centers and others. If any of no basic kinds of activity are indirectly connected with operation of means and communication lines or granting of services expenses on them are considered at distribution of expenses to the basic, auxiliary and joint productions. Other part of expenses by nonbasic kinds of activity in definition of the cost price of services does not participate.

The sequence of distribution of expenses by usual kinds of activity in system of the separate account of the organizations of communication is presented on pic. 1.3.1. The Total sum of expenses shares by activity kind's (the basic and no basic), to productions in a cut of articles of expenses and further on a telecommunication service which is objects calculate.

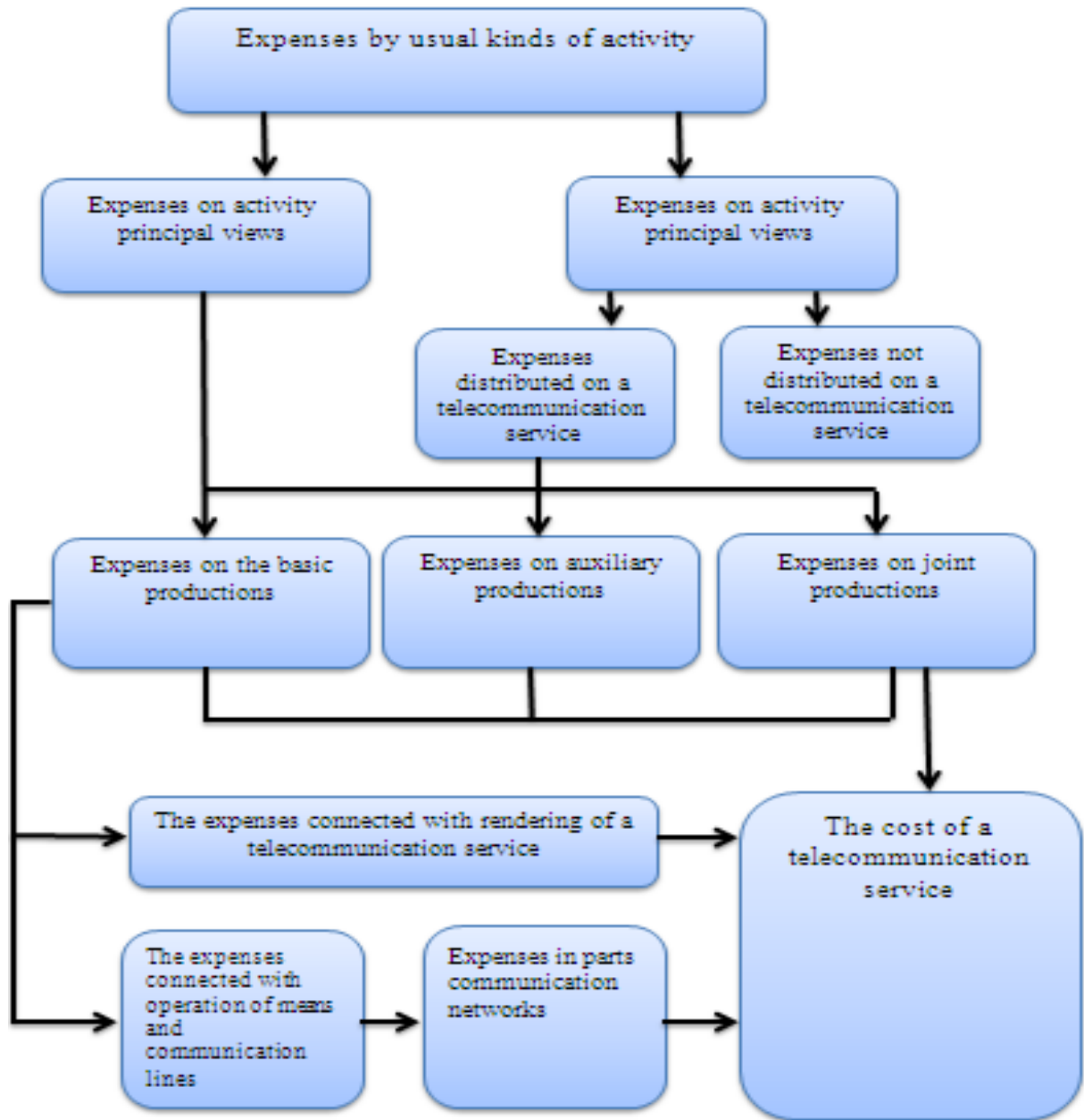


Fig. 1.3.1. Expenses by usual kinds of activity¹

This list at the discretion of the operator can be more detailed for increase of accuracy of definition of the cost price of concrete services.

Distribution of expenses is carried out on a method of direct reference of concrete kinds of expenses for corresponding sites of a network or service, or with use of bases of distribution of expenses.

¹ Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 345

The base of distribution of expenses represents set of indicators which are used for proportional division of expenses by usual kinds of activity between productions, parts of a network of telecommunication and a telecommunication service, including joining services, services in the admission of the traffic and a universal telecommunication service. Under the economic maintenance of base of distribution are actual quantity indicators of industrial activity of a communication statement for the accounting period, most closely correlating with expenses for realization of concrete kinds of the productions involved in rendering of services.

For example, for distribution of expenses by all kinds of productions and no basic kinds of activity under article «Expenses for the personnel» as base of distribution time actually fulfilled for the accounting period is established.

With a view of distribution of expenses of such basic productions as «Operation, the condition control, maintenance service and repair of digital systems of transfer of a network of local telecommunication» and «Operation, the condition control, maintenance service and repair of analogue systems of transfer of a network of local telecommunication» (taking into account carried on given PIC on auxiliary both joint productions and no basic kinds of activity) is used by a share of expenses base of distribution «Quantity of the channels formed by lines of transfer of a network of local telecommunication».

As base of distribution of expenses of the basic production «Realization of calculations with communication statements for services in the traffic admission» is used an indicator «Volume of the rendered services».

Within the limits of the separate account communication statements carry out the account of expenses under following articles of expenses:

- Expenses for the personnel;
- Depreciation charges;
- Expenses on materials;
- Expenses on joining fee;
- Expenses on fee under the traffic admission;

- Expenses on payment of the goods, works and services of the foreign organisations;
- Expenses on taxes, gathering and not tax payments included in structure of expenses by usual kinds of activity;
- Miscellaneous costs.¹

For distribution of expenses of auxiliary production «Operation of buildings and constructions» base of distribution is the area of premises.

At distribution of expenses auxiliary ПС «Maintenance of work of the personnel» for base of distribution the indicator of its functional employment is accepted.

For the purpose of unification of forms and increase of reliability of results of the separate account Methodical recommendations contain typical tables for formalization of procedures of distribution of concrete kinds of expenses with assignment of corresponding code numbers by it, numbers of accounts, subaccounts, etc. It not only simplifies process of distribution of expenses, but also creates conditions for automation of the separate account in the organizations of communication on the basis of uniform programming-computing means that will essentially lower labor input of conducting the separate account and will provide its objectivity.

The data obtained by results of the separate account about the cost price of a concrete telecommunication service are taken as a principle definitions of economically proved expenses for their manufacture, tariffs used at formation for an adjustable telecommunication service, and also the prices for services of joining, the admission of the traffic and universal services of telecommunication.

In structure of economically proved expenses on rendering of services join:

- Expenses by usual kinds of activity (except for amortization), connected with rendering of services and received during conducting the separate account;
- Amortization of the basic means, including received under contracts of

¹ Срапинов О.С. Экономика связи. М.: Радио и связь, 2002 г.

leasing and accepted on balance of the communication statement, defined with use of data of the book keeping received during the separate account or settlement values of depreciation charges. Settlement value of amortization is applied at discrepancy (more than on 25 %) residual cost of the basic means submitted book keeping of cost of their replacement taking into account deterioration of object of an estimation. For definition of settlement value of depreciation charges replacement cost (buildings, constructions, acquisitions of the modern equipment of similar appointment) the basic means, defined according to the legislation of the Russian Federation is used. Validity employment settlement value of depreciation charges is defined by regulating body, proceeding from requirements of sufficiency of means of network modernization. The estimation of the specified cost is spent once in 3 years;

- Amortization of non-material actives according to the registration policy accepted by the operator according to the book keeping, received during conducting the separate account;

- Expenses on taxes, and also on other obligatory payments and the gathering paid according to operating tax laws;

- The operational expenses connected with fee of the credit organizations, the expenses caused by participation in joint activity, the percent paid by the operator for credits given to it and loans, and also percent on bills due for payment and bonds.¹

Thus, economically proved expenses consider all necessary expenses of operators which it bears in the course of industrial activity, and also provide means for reproduction of the equipment and communication constructions in their modern functional equivalent. Use of settlement sizes SZ in system of state regulation of pricing raises its scientific validity and promotes creation of conditions for effective work of the operators included in the register of subjects of

¹ Голубицкая Е.А., Жигульская Г.М., Экономика связи. М: Радио и связь, 2000 г. Page 350

natural monopolies, the operators occupying essential position in a communication network of the general using and operators of universal service.

Application of the considered mechanism of the separate account and definition on its basis of economically proved expenses the companies working in no controllable sector of the telecommunication market, also will be useful both from the point of view of optimization of tariffs, and from positions of revealing and an estimation of reserves of decrease in expenses for manufacture of a telecommunication service.

2. THE COST ANALYSES OF «UZBEKTELECOM INTERNATIONAL» LLC BRANCH “UZI- JIZZAKH”

2.1. The general data on «Uzbektelecom International» LLC branch “Uzi-Jizzakh” and the analysis of financial results of branch

The joint Uzbeks-Indonesian enterprise in the form of joint-stock company of the closed type has been created in 1997 on the basis of networks of telecommunications, the Jizzakh, Samarkand, Kashkadarya and Surkhandarya areas of Republic Uzbekistan.

Founders from the Uzbek party is joint-stock company "Uzbektelecom" JSC, with Indonesian the company «Bakri Communication Corporation».

The contribution of the Uzbek party in authorized fund, were means of telecommunication, a building, a construction in four above-named areas of Republic Uzbekistan

As a part of Joint venture 4 branches, with head office in the city of Samarkand of Republic of Uzbekistan work.

Part of networks of telecommunications, a building and a construction being in limits of a city zone of the regional centers Jizzakh, Samarkhand, Karshi and Termez were a part of the transformed joint venture in shape societies Limited liability.¹

The primary aim and functions of branch “Uzi- Jizzakh” LLC²

The primary aims of branch are:

-satisfaction of demand for services of telecommunications, expansion of their nomenclature and improvement of quality of rendered services for the purpose of profit reception;

¹ Branch "Uzi-Jizzakh" is created according to the decision of General meeting of shareholders of the joint venture «Uzbektelekom International Open Company» (the Report № 8 from March, 3rd, 2002y)

² <http://uzidjizak.uz/affiliates.html>

-realization of development, modernization and technical re-equipment of means and networks of telecommunications by building new and the modernisations, existing telecommunication networks, including to a basis of introduction of world achievements in the field of creation and function telecommunication systems.

For the decision of problems the branch carries out following functions:

- gives all kinds existing and again entered perspective telecommunication, introduces new technologies in the field of telecommunications;
- analyzes a technical condition of means on networks of telecommunications;
- chooses a subject of the contract with counterparts and defines conditions of the economic mutual relations which are not contradicting the legislation and decisions of the joint venture «Uzbektelecom International» LLC;

Proceeding, from tasks in view, on branch following duties is assigned:

- maintenance of technical operation and repair of communication lines, the equipment of telecommunications, buildings and other constructions in strict conformity with requirements «Rules of technical operation», other standard documents and joint venture decisions «Uzbektelecom International» LLC;

- maintenance of development, reconstruction and modernization of networks of telecommunications of branch according to joint venture tasks «Uzbektelecom International» LLC. Drawing up of address lists of buildings with the annual the statement of plans of capital construction of the joint venture «Uzbektelecom International» LLC and capital construction realization;

- granting of qualitative telecommunication services according to the confirmed specifications and requirements;

- maintenance of reliability of the primary account and the statistical reporting;
- realization of the accounting and the statistical account, drawing up of the established reporting and its representation in the set terms and addresses;

- working out of business plans, and their realization;

- carrying out of actions for a labor safety, maintenance of performance of requirements of safety precautions regulations, industrial sanitary, fire prevention

rules, training of the industrial personnel to safe methods of conducting works; the organization of certification of workplaces;

-carrying out of marketing researches of the market of telecommunications for an estimation of competitiveness of services and drawing up of Business plans;

-realization of organizational, administrative and technical actions for maintenance of mobilization readiness, civil protection and protection of the state secrets;

-studying, selection and placement of personnel, the organization of retraining and improvement of professional skill of shots, carrying out together with public organizations of cultural-educational work among workers, creation of conditions for workers;.

Performance of instructions of the State inspection of communication (SIC) and other supervising bodies.

The joint venture «Uzbektelecom International» LLC has the right:

-to operate branch and to dispose of the property fixed to it as it should be defined by the legislation, the Charter of the Company and the present Position;

-to define the technical policy of development, reconstruction, modernization and operation of networks of telecommunications of branch;

-to demand the necessary information on a condition of networks of telecommunications and acceptance of measures on elimination of the revealed lacks;

-to have operative access to financial and other reporting;

-to receive profit on branch activity;

-to carry out checks financially-economic-activity branch, including checks on maintenance of protection of the state secrets, mobilization readiness and civil protection.

The joint venture «Uzbektelecom International» LLC is obliged:

-to accept participation in financing and material support of activity of branch in an order, the sizes and the ways defined by controls of the joint venture «Uzbektelecom International» LLC.

-to provide branch with standard and regulating documents of bodies of state regulation and management on questions it is industrial-economic activities: to execute the obligations of branch taken up when due hereunder; to render to branch technical, financial, material aid and assistance in realization of its activity.

Management of Branch. The management of Branch is carried out by the director who, in an order established by the legislation of Republic Uzbekistan, bears responsibility for the property transferred to Branch, all its activity, and reports about results of activity of branch to the joint venture - «Uzbektelecom International» LLC.

The director of branch is appointed the General Director of the joint venture «Uzbektelecom International» LLC in coordination with the joint venture Supervisory board «Uzbektelecom International» LLC.

The director has 2 assistants, including the one First assistant. Deputy directors and the Chief accountant of branch are appointed the General director of the joint venture «Uzbektelecom International» LLC on representation of the director of branch.¹

The director of branch bears responsibility before the joint venture «Uzbektelecom International» LLC for performance of the problems assigned to Branch.

The director of branch is allocated with the rights defined in section 3 of the present position, including:

-operates on behalf of the joint venture «Uzbektelecom International» LLC on the basis of the present Position and the power of attorney, makes transactions, makes of the decision within given to it the joint venture charter «Uzbektelecom-International» LLC and the present Position of the rights, issues orders, orders, enters into agreements, contracts, signs accounts and payment commissions,

¹ Branch "Uzi-Jizzakh" is created according to the decision of General meeting of shareholders of the joint venture «Uzbektelekom International Open Company» (the Report № 8 from March, 3rd, 2002y)

branch reports, represents interests of the joint venture «Uzbektelecom International» LLC in judicial instances;

-forms the Executive device of branch, confirms, in the limits established by the joint venture «Uzbektelecom International» LLC, the list of staff, and also defines an order of a payment of workers according to the legislation of Republic Uzbekistan and joint venture decisions «Uzbektelecom International» LLC;

For lack of the Director of branch of its right and a duty are assigned to the first deputy director.

Property, finance and the reporting. The branch property is made by the cores and circulating assets and other actives, fixed for it the Company, prise which is reflected in balance of branch. The company has allocated with its property for the sum 6.262.998 US dollars.¹

A source of financial activity of branch are incomes of given services (works);

Part of the profit received from realization of given services and executed works, and also from other kinds of the economic activities left at the disposal of branch according to Business plan, the confirmed joint venture «Uzbektelecom International» LLC.

Gratuitous and charitable payments, donations of the organizations, the enterprises and citizens: the credits given on the purpose, connected with branch activity; the financial help given by the company; other sources which have been not forbidden by the legislation.

The branch carries out financial and economic activity on the basis of self-support according to the Business plan confirmed by the joint venture «Uzbektelecom International» LLC

The branch has separate balance, when due hereunder pays the taxes provided by the legislation. Forms payment fund according to the legislation.

¹ Branch "Uzi-Jizzakh" is created according to the decision of General meeting of shareholders of the joint venture «Uzbektelekom International Open Company» (the Report № 8 from March, 3rd, 2002y)

The accounting reporting of branch will be organized according to the Republic Uzbekistan Law «About book keeping». The registration policy and an order of granting by Branch of the accounting reporting in the joint venture «Uzbektelecom International» LLC is defined by the Company.¹

Financial results of activity of branch are defined on the basis of quarter annual accounting reports. Financial reports are made in target dates.

The joint venture «Uzbektelecom International» LLC carries out the control for financially economic branch activity.

The factorial analysis of expenses of branch. Branch aims are the satisfaction of demand for services of telecommunications, expansion of their nomenclature and improvement of quality of rendered services, and also realization of development, modernization and modernization of means and networks of telecommunications.

For the decision of tasks in view, branch "Uzi- Jizzakh" LLC gives all kinds of existing and again entered perspective services of telecommunications, introduces new technologies in the field of telecommunications, analyzes a technical condition of means on networks of telecommunications, on behalf of joint venture «Uzbektelecom International» LLC concludes contracts and conducts mutual settlement with users of services of telecommunications, studies the market of services for satisfaction of demand, introduces new services and raises quality of given services and culture of service of consumers, and also advertises the services. Also the branch participates in realization of capital construction and reconstruction of telecommunication networks and carries out actions for increase of reliability and stability of work of objects of communication at extreme situations and during the special period.

For the characteristic of a financial condition of branch in table 2.1.1 data on financial and economic activity of the enterprise for 2011 and 2013 years.²

¹ Law of Republic Uzbekistan «About book keeping» from 30.08.1996 y

² Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

The financial results of branch "Uzi- Jizzakh" 2011-2013 years (thousand sum) ¹

Table 2.1.1

Name of indicators		2011y		2012y		2013y	
		Income	Expense	Income	expense	Income	expense
Gain from (Works, services)	0 1 0	1235676		1557427		1686693	
Cost	0 2 0		787271		1083715		1084499
Total profit from services(ln 10-20)	0 3 0	448405		473712		602194	
Period expenses of all (ln50+60+70+80)	0 4 0		548530		733411		854989
Expenses on realization	0 5 0		2606		5487		2438
Administrative expenses	0 6 0		195677		203114		224916
Other operational expenses	0 7 0		350247		524810		627635
Other incomes of activity bases	0 9 0	129219		267638		277431	
Has arrived from activity bases (ln30-40+90)	1 0 0	29094		7939		24636	
All incomes from financial activities(120+130+140+150+160)	1 1 0			30179			
Other incomes on financial activity	1 6 0			30179			
Other outcome from financial activity.(line180+190+200+210)	1 7 0		6380		8501		225
Expenses in the form of percent	1 8 0		6155		8501		225
Other expense from financial activity	2 1 0		225				
Income from general activity.(ln 100+110-170)	2 2 0	22714		29617		24411	
Profits and losses from fors mojar	2 3 0						
Profit before payment of the tax to incomes (220+/-230)	2 4 0	22714		29617		24411	
The tax to incomes	2 5 0		21881		28681		23343
Net profit of the accounting period (ln 240-250-260)	2 7 0	833		936		1068	

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

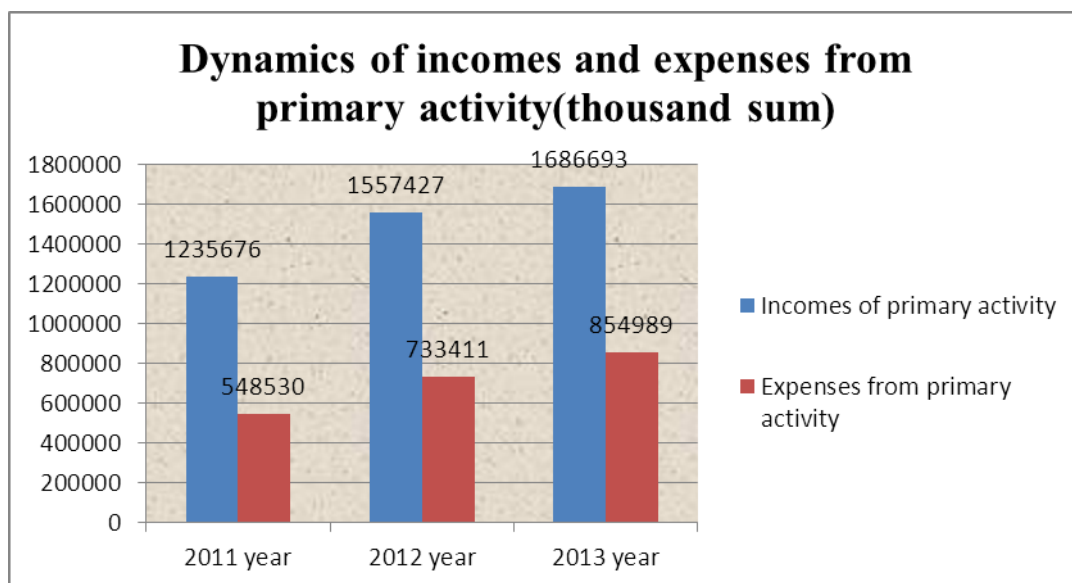
In company gain from works and services was 1235676(thousand sum) in 2011 year, in 2012 year was 1557427 (thousand sum) and in 2013 year was 1686693(thousand sum).

The next tables show economy results: gain from (services, works), period expenses of the years, costs of the year, and dynamic of increasing of net profit.

Dynamics of incomes and expenses from primary activity.¹

Table 2.1.2.

The name of indicators	2011 y	2012 y	Deviation 2012 to 2011, %	2013 y	Deviation 2013 to 2012,%
	(thousand sum)	(thousand sum)		(thousand sum)	
Incomes of primary activity	1235676	1557427	26%	1686693	8,2%
Expenses from primary activity	548530	733411	33,7%	854989	16,55%



Pic 2.1.1. Incomes and expenses from primary activity

2.1.2. Table shows that incomes of primary activity deviation 2013 to 2012 increased 8, 2%, but expenses increased more than incomes and deviation was 16, 55%. This result visible correctly at the next picture (pic2.1.1).²

^{1,2} Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

We can analyse of all expenses which company spent during the years (table 2.1.3).¹

Expenses on "Uzi- Jizzakh" for 2011-2013

Table 2.1.3.

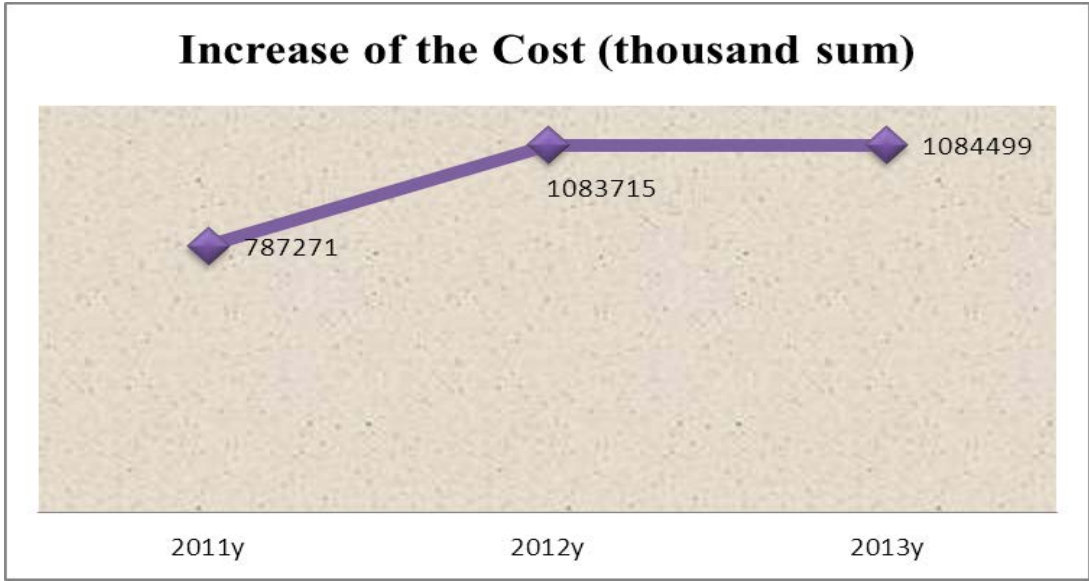
Name			Deviation 2012 to 2011				Deviation 2013 to 2011	
	2011y	2012y	In percentage %	differance	2013 y	In percentage %	differance	
	(thousand sum)	(thousand sum)			(thousand sum)			
The industrial cost price, all	787271	1083715	37,6%	296444	1084500	37,7%	297229	
Period expenses, all	548530	733411	33%	184881	854988	55%	306458	
Expenses on realisation, all	2606	5487	110%	2881	2438	-7%	-168	
Administrative expenses, all	195677	203114	3%	7437	224916	14%	29239	
Operational expenses, all	350247	524810	49%	174563	627634	79%	277387	
Expenses on financial activity, all	6380	8501	33%	2121	225	-97%	-6155	
ALL	1342181	1825627	36%	483446	1939713	44,5%	597532	

To make optimum administrative and financial decisions, it is necessary to know the expenses. And the analysis of costs will help to define efficiency of expenses, to specify, whether there will be they excessive; to check up economic indicators and conducting scent-registration operations; will prompt how to establish the prices, how to apply data about expenses to development of tactical and strategic decisions, how to regulate and supervise expenses, how to plan a real profit level. To reveal bottlenecks, it is useful to spend comparison of the actual and planned expenses.

At the table (2.1.3) we can know expense of the year. 2011 year period expenses was 548530(thousand sum), 2012 year it was 733411(thousand sum), in 2013 year was 854989 (thousand sum). The last two years period expenses was increased, it bad result, that why net profit not more increased.

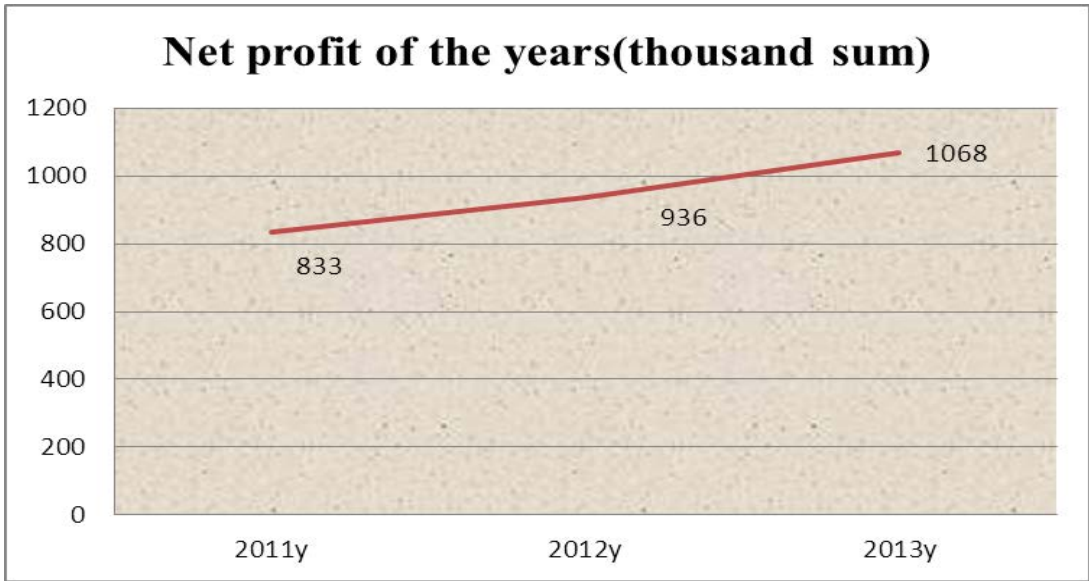
¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

The next picture is dynamic of increasing of the cost (*pic2.1.4*).



Pic2.1.4. Increase of the cost¹

At the picture is visible that in 2011 cost was 787271(thousand sum), 2012 sky rocked 1083715(thousand sum), because in the company increased expenses for payment, at last year cost was 1084499(thousand sum) and it's good result for a company, because increasing was so small. The next picture is dynamic of increasing of net profit in the yaers (*pic2.1.4*).



Pic2.1.4. Increase of net profit in years²

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author
² Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

The net profit and profitability are generalizing indicators is industrial-economic activities telecommunications agencies because they are influenced by many factors - quantitative and qualitative, extensive and intensive.

The table shows that in 2011 net profit was 833(thousand sum), 2012 increased 103(thousand sum) (936- 844), and the last year net profit increased more, it was 1068 (thousand sum).

2.2. The analysis of services cost of «Uzbektelecom International» LLC branch «Uzi- Jizzakh»

Expenses for manufacture and realization of production and rendering of services are one of the major indicators characterizing activity of the enterprise. Their size influences end results of activity of the enterprise and its financial condition.

The certain level of expenses developing at the enterprise is formed under the influence of the processes proceeding in its industrial, economic and financial spheres. So, the use in manufacture material is more effective, labor and financial resources and it is more rational management methods, the appears possibilities for decrease in expenses for manufacture and production realization more. Thereby the importance of an indicator of expenses for manufacture and production realization (works, services) in the economic mechanism of the enterprise is defined.

By consideration of function of expenses, it is necessary to mean cost dependence between volume of made production (or the civil and erection works executed, for example,) and consumption of factors of manufacture in calculation for operating market prices.

Each enterprise before to start industrial activity, solves, what expenses are coming it. Three elements are necessary for production or rendering of services: means of labor, subjects of work and a labor. In the course of manufacture means of labor and work subjects transfer the cost on finished goods, and the expenses of a labor expressed in wages, act as an expense for production or performance of

works (services). Along with it the enterprises bear expenses for production realization (advertising, transportation, etc.)

Set of expenses of the live and last work substantiated in subjects and means of labor, on manufacture and realization production costs and realizations, and the public product embodied in the goods - its cost form. The costs expressing expenses of the enterprise on manufacture and realization in the monetary form, take the form of the cost price.

Thus, the cost price are monetary costs of the enterprise on manufacture and production realization (works, services), its costs expressing a part: cost of the consumed means of production and cost of the vital means necessary for reproduction of manufacturers and their dependents.

The next tables we analyse elements of industrial cost price in 2011- 2013 years. The first table is expenses of industrial cost price in 2011 (table 2.2.1).

Table 2.2.1.

Name of indicators	All (thousand sum)	In percentage %
The industrial cost price, all	787271	100%
- expenses for a payment	305622	38,8%
- deductions on social fear	74426	9,4%
- amortisation (deterioration)	205877	26,1%
- materials, fuel, spare parts	83359	10,5%
- energy	21753	2,7%
- transport expenses	500	0,006%
- repair fund	20747	2,6%
- other industrial administrative expenses	74987	9,5%

Elements of industrial cost price in 2011¹

In 2011 year expenses for a payment was the biggest expense, it was 305622(thousand sum) in percentage was 38, 8%. At the table visible transport expenses is smaller than other.

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

The next table is expenses of industrial cost price in 2012 (table 2.2.2)

Table 2.2.2

Name of indicators	All (thousand sum)	In percentage %
The industrial cost price, all	1083715	100%
- expenses for a payment	360739	33,2%
- deductions on social fear	87990	8,1%
- amortisation (deterioration)	283161	26,1%
- materials, fuel, spare parts	109617	10,1%
- energy	29831	2,7%
- transport expenses	204	0,01%
- repair fund	85773	7,9%
- other industrial administrative expenses	126400	11,6%

Elements of industrial cost price in 2012

The table shows, that 2012 the biggest expense was expenses for a payment, it was 33, 2% and transport expenses was very small. Deductions on social fear was 8, 1% in industrial cost price. One of the biggest expenses amortisation was 26, 1 % in industrial cost price. The next table is expenses of industrial cost price in 2012 (table 2.2.3).

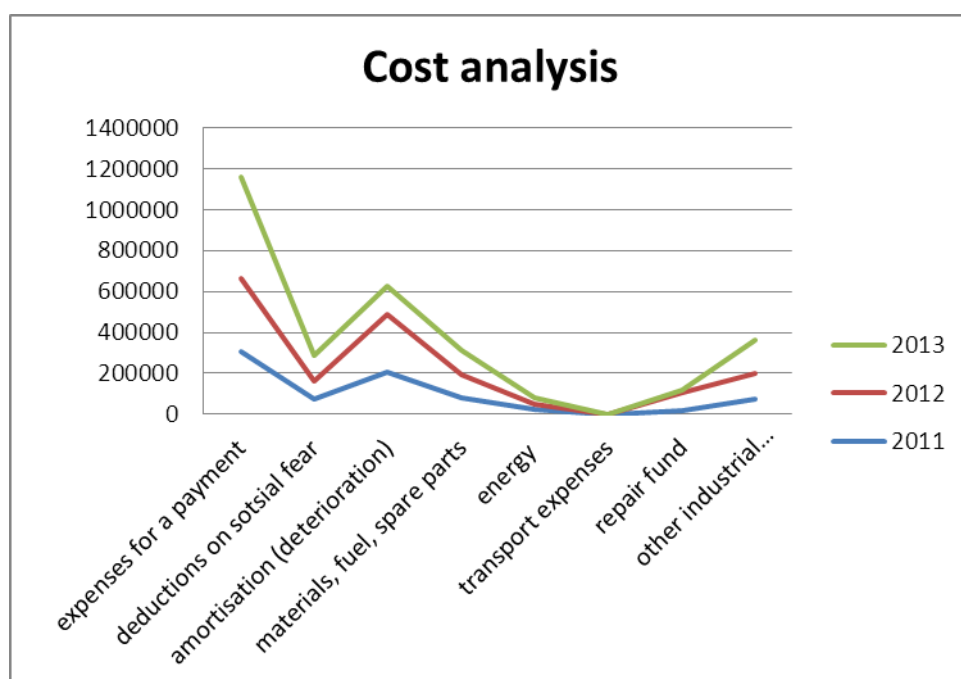
Table 2.2.3

Name of indicators	All (thousand sum)	In percentage %
1. The industrial cost price, all	1084500	100%
- expenses for a payment	491768	45,3%
- deductions on social fear	122942	11,3%
- amortisation (deterioration)	140281	12,9%
- materials, fuel, spare parts	121544	11,2%
- energy	32062	2%
- transport expenses	900	0,08%
- repair fund	12098	1,1%
- other industrial administrative expenses	162905	15%

Elements of industrial cost price in 2013

The table shows, that in 2013 the biggest expense was expenses for a payment, it was 45, 3% and transport expenses was very small. Deductions on social fear was 11, 3% in industrial cost price and deviation 2012 to 2011 is 2, 1%. One of the biggest expenses amortisation was 12, 9 % in industrial cost price and deviation 2012 to 2011 is 13, 2% smaller. If expenses for a payment have not increased, than industrial cost price would be smaller. But expenses for a payment increased more, that why industrial cost price increased too.

The next picture about changing of element cost in 3 years (pic 2.2.1).



Pic2.2.1. Changing of the expenses

The table shows element of the cost price. At the table visible all expenses increased. In 2011 all expense was smaller than other years. Expenses for a payment were the most increasing expense in 2013. The next table it is analyzed correctly (table 2.2.4)¹.

There are:

- Expenses for a payment;
- Deductions on social protection;
- Amortization (deterioration);
- Materials, fuel, spare parts;
- Energy;
- Transport expenses;
- Repair fund, Other industrial administrative expenses;

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

*Changing of the expenses¹**Table 2.2.4.*

Name of the expense	2011y	2012y	Deviation 2012 to 2011		2013y	Deviation 2012 to 2011	
			Difference +/-	In percentage %		Difference +/-	In percentage %
	(thousand sum)	(thousand sum)			(thousand sum)		
Expenses for a payment	305622	360739	55000	18	491768	186146	60,9
Deductions on social protection	74426	87990	13564	18,2	122942	48516	65,1
Amortization (deterioration)	205877	283161	77284	37,5	140281	-65596	-31,9
Materials, fuel, spare parts	83359	109617	26258	31,4	121544	38185	45,8
Energy	21753	29831	8078	37,1	32062	10309	47,3
Transport expenses	500	204	-296	-59,2	900	400	80
Repair fund	20747	85773	65026	313	12098	-8649	-41,7
Other industrial administrative expenses	74987	126400	51413	68,5	162905	87918	117

It is possible to track not only plan observance on years, but also change of relative density of each article of expenses in the industrial cost price of rendered services. The share of fund of a payment of industrial workers has increased from 18 % to 60, 9 %, in the considered period there was an absolute economy under given article of expenses at the expense of reduction of the staff. In 2013 it has made 491768 (thousand sum). The share of amortization decreased from 37, 5 % to -31,9 %. Two given articles of expenses have the greatest relative density so the economy on another cannot render essential influence on the general decrease in

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and owned by author

expenses. In 2013 repair fund decreased 41, 7 % than 2011. It's good to make economy expenses.

The operational analysis. The operational analysis is considered one of effective remedies of planning and forecasting of activity of the enterprise. Its problem is the finding of the most favorable combination of variables and constant costs, the price and realization volume.

According to the added incomes and operating costs the cost price 100 sum the income under the formula has been calculated.(3)¹

$$C_{100}=I/O \quad (3)$$

Where: C_{100} - cost 100 sum the income; I - incomes; O-operating costs.

The economy of working costs ΔEs depending on decrease in the cost price 100 sum incomes can be defined as follows: (4)²

$$Es = D_2 \cdot T_2 = D \cdot (T_2 - T_1), \text{ so'm} \quad (4)$$

Where D_2 - incomes in the accounting period;

T_2 - change of the cost price 100 sum incomes for the analyzed period;

T_2, T_1 - Accordingly the cost price 100 sum incomes in the basic and current period.

Calculation of the cost price 100 sum the income

Table 2.2.9 .

Year	Incomes (thousand sum)	Rate of a gain (%)	Operating expenses (thousand sum)	Rate of a gain (%)	Cost 100 sum the income	Economy of working costs (thousand sum)
2011	1364895		1335801		97,8	
2012	1855244	35%	1817126	36%	97,9	1855,24
2013	1964124	5,8%	1939488	6,7%	98,7	157713

The cost price 100 sum the income in the first turn has affected working costs. Working costs this all expenses, which use for granting of services. Increases in

¹ Осмоловский В.В. и др. Теория анализа хозяйственной деятельности. Минск: Вышедшая школа 2001

² Осмоловский В.В. и др. Теория анализа хозяйственной деятельности. Минск: Вышедшая школа 2001

working costs means, that expenses of the period have increased and production costs which joined for service granting have increased. It can be increases expenses on advertising, increases in administrative expenses, increases of the price for the electric power, on internet, on a network and so on.

On the table it is visible, that in 2012, on 100 sums the income it is necessary 97, 9 sums to the cost price, and in 2013 on 100 sums the income it is necessary 98, 7 sums to the cost price. It means, that in 2012 the others 2,1sum profit (100 sum- 97, 9 sum), and in 2013 year 1,3sum profit (100 sum – 98, 7). In 2013 the cost price on 100 sums the income it hasn't decreased. It's not a good indicator for the enterprise, because the cost price is less, the profits is more.

The economy of working costs shows the analysis, that this indicator has affected reduction of the industrial cost price and period expenses, that is we did not employ workers about 2013 year, expenses on earned payments have increased considerably, and the increase share was covered with incomes received in the accounting period. Communications with decrease working costs the income of enterprise primary activity in a 2013 year has considerably increased.

In 2013 was 157713 thousand sum is saved, and it in turn means, that was received more income on 1939488 thousand sum. Also it is economy it has been made communications with cost price decrease in 2013 for hundred sum income.

As in branch "Uzi- Jizzakh" accounting of the cost price of each service is not conducted, and the industrial cost price of all rendered services there is a possibility to operate only cumulative variables and constant costs gathers.

Presence of the big share of conditional-constant expenses in the industrial cost price that is the big risk factor for the enterprise is obvious.

Analyses cost prices on separate elements and articles of expenses. The analysis of change of the cost price under articles of expenses can be spent an index method under the formula (6).¹

¹ Осмоловский В.В. и др. Теория анализа хозяйственной деятельности. Минск: Вышшая школа 2001

$$\Delta I_j = \left(\frac{I_j}{I_d} - 1 \right) \cdot dj, \% \quad (6)$$

Where ΔI_j - cost price change in percentage for the account j- articles of expenses;

I_j - dynamics index j - articles of expenses;

I_d - an index of dynamics of incomes;

dj - relative density j - articles of expenses in the cost price of the basic period,%.

(thousand sum)

The name of indicators	2012	2013	Dynamics index j - articles of expenses	Relative density j - articles of expenses in the cost price of the basic period,%	Cost price change in percentage for the account j- articles of expenses
1	2	3	4=3/2	5	6
			I_j	D_j	ΔI_j
EXPENSES, all (thousand sum)	1083715	1084499		100	
1. Expenses for a payment (thousand sum)	360739	491768	1,363223827	45,34518	13,04374
2. Deductions on social protection (thousand sum)	87990	122942	1,397226958	11,33629	3,625036
3. Amortization (deterioration) (thousand sum)	283161	140281	0,495410738	12,9351	-6,88214
4. Materials, fuel, spare parts (thousand sum)	109617	121543	1,108796993	11,20729	0,530458
5. Energy (thousand sum)	29831	32062	1,074787972	2,956388	0,04496
6. Repair fund	85773	12098	0,141046716	1,115538	-0,96692
7. Other industrial administrative expenses (thousand sum)	126400	162905	1,28880538	15,02122	3,265032
8. Transport expenses (thousand sum)	204	900	4,411764706	0,082988	0,262839
Incomes (thousand sum)	1855244	1964124	1,058687698		

Table 2.2.10. Expenses for cost¹

Cost price change in percentage for the account what that articles of operational expenses, means, that how many current operational expenses are

¹ Taken financial results on branch "Uzi- Jizzakh" 2011-2013 years and analysed by author

required for reception of the given quantity of the income of enterprise primary activity, that is for reception of incomes of the years. Economic sense of this indicator that how many percent make influences of any article on current working costs. Working costs include all the industrial cost price and expenses of the period of the enterprise. On the industrial cost price expenses for the salary, for the industrial cost price, for the electric power, for transport expenses, expenses for social deductions, amortization, on repair fund, and other production costs enter. And on period expenses administrative expenses, operational expenses and taxes including in the cost price enter.

Most of all the cost price has affected expenses for a payment in 2013 year, operational expenses made 13,04%, but at that time the cost price was positively affected by all other expenses and as a result the cost price has changed on - 0,16%.

It shows, that on the cost price of the rendered service under influence on the cost price of each article of an expense separately how many has been reduced to receive the income of primary activity as in 2013 year.

3. METHOD OF DECREASE OF SERVICES COST OF COMMUNICATIN COMANIES

3.1. Estimation of a management efficiency expenses and the cost price

The cost price 100 sums the income in the first turn has affected working costs. Working costs this all expenses. Increases in working costs means, that expenses of the period have increased and have increased industrial expenses which joined for service granting. It can be increases expenses on advertising, increases in administrative expenses, increases of the price for the electric power, on internet, on a network and so on.

The cost price 100 sum the income in the first turn has affected working costs. Working costs this all expenses, which use for granting of services. Increases in working costs means, that expenses of the period have increased and production costs which joined for service granting have increased. It can be increases expenses on advertising, increases in administrative expenses, increases of the price for the electric power, on internet, on a network and so on.

In our company in 2012 on 100 sums the income it is necessary 97, 9 sums to the cost price, and in 2013 on 100 sums the income it is necessary 98, 7 sums to the cost price. It means, that in 2012 the others 2,1sum profit (100 sum- 97, 9 sum), and in 2013 year 1,3sum profit (100 sum – 98, 7). In 2013 the cost price on 100 sums the income it hasn't decreased. It's not a good indicator for the enterprise, because the cost price is less, the profits is more.

The economy of working costs shows the analysis, that this indicator has affected reduction of the industrial cost price and period expenses, that is we did not employ workers about 2013 year, expenses on earned payments have increased considerably, and the increase share was covered with incomes received in the accounting period. Communications with decrease working costs the income of enterprise primary activity in a 2013 year has considerably increased.

In 2013 was 157713 thousand sum is saved, and it in turn means, that was received more income on 1939488 thousand sum. Also it is economy it has been made communications with cost price decrease in 2013 for hundred sum income.

Cost price change in percentage for the account what that articles of operational expenses, means, that how many current operational expenses are required for reception of the given quantity of the income of enterprise primary activity, that is for reception of incomes of the years. Economic sense of this indicator that how many percent make influences of any article on current working costs. Working costs include all the industrial cost price and expenses of the period of the enterprise. On the industrial cost price expenses for the salary, for the industrial cost price, for the electric power, for transport expenses, expenses for social deductions, amortization, on repair fund, and other production costs enter. And on period expenses administrative expenses, operational expenses and taxes including in the cost price enter.

Most of all the cost price has affected expenses for a payment in 2013 year, operational expenses made 13,04%, but at that time the cost price was positively affected by all other expenses and as a result the cost price has changed on - 0,16%.

That in short terms to lower the cost price of released production and as a whole an expense on the company, the financial director will need to execute consistently following steps:

1. To define, what articles of expenses can be reduced.
2. Together with heads of industrial divisions to make the plan of decrease in expenses and to distribute between managers responsibility for it performance on.

To define, what expenses can be reduced, it is necessary to carry out the all-round analysis of expenses of the company. Thus it is necessary to notice, that the analysis not always allows to find the concrete decision. The main task - to reveal those articles of expenses which are uncharacteristic or make a considerable part of all costs of the company, and thus management can operate them. It can be found out, that the company pays extraordinary high taxes, municipal payments, or

expenses on a payment of the non-productive personnel much more above grow, than could be.

Besides classical vertical (calculation of relative density of this or that article of expenses in a total sum of expenses) and horizontal (comparison of expenses for the accounting period with similar indicators of the previous period - month, quarter, year) the analysis spent on types of expenses, it is possible to recommend to use the functional analysis.

3.2. Value and ways of decrease of cost price

The size of the cost price not only characterizes expenses which are carried by the organization in the course of creation and realization of production and services, it makes direct impact on end results of its activity and an overall performance. In the conditions of market economy commercial efforts of managing subjects are directed on achievement of the two-uniform purpose. The first consists in release of the competitive goods and services for the fullest satisfaction public and personal needs, and the second - in reception of the profit defined by a difference between received incomes (gain) and resources spent in production. The more low the last at the market condition which has developed in a certain time interval, the big profit will receive the enterprises, the more considerably their possibility on industrial and social development, expansion of the nomenclature and improvement of quality of given services, provision of economic incentives of workers.

Decrease in the cost price of the services underlying formation of tariffs, is the precondition for their reduction that makes a telecommunication service more accessible for a wide range of consumers. Activation on this basis of information interchange leads to growth of incomes of realization of services and profit increase. Thus, decrease in the expenses connected with manufacture of services and their finishing to consumers, promotes increase of

competitiveness of communication statements and more effective performance of the industrial and social mission by them.

Taking into account the aforesaid the telecommunication companies conduct a permanent job on research and use of reserves of decrease in industrial expenses. Complexity of this problem is caused by variety of the factors defining level and dynamics of the cost price. From the point of view of influence possibility from operators-manufacturers of services all factors can be divided into them on all economy, branch and intraindustrial.

The group *all economy factors* includes those from them which do not depend on activity of the concrete organizations, and their influence on the cost price has an identical orientation in all branches of economy. It, first of all, a policy of the state in the field of wages and social security regulation. So, increase of a minimum level of wages and the tariff rate of the first category of the Uniform scale of charges automatically increases corresponding article of expenses at the state enterprises. In joint-stock companies of telecommunication to the extent of financial possibilities the average wages also raise so that level of a material well-being of workers has not decreased.

Growth of expenses on a payment, in turn, conducts to increase in deductions directly depending on them at social needs which can grow or decrease at change in a legislative order of rates of deductions in the state funds of social insurance, provision of pensions, etc.

Of activity of the organizations of communication by the factor of increase of the cost price periodic revaluation of the cores is independent

Production assets according to rates of inflation, and also change officially target dates of useful use of the basic means.

Despite small relative density in structure of the cost price of the organizations of communication of expenses for materials, the industrial electric power and transport, it is necessary to consider influence on their dynamics of change of the prices and tariffs in the interfaced branches, consumers of production and which services are the telecommunication companies.

Recently in such branches of natural monopolies as the electric power industry and a railway transportation occur positive shifts in the field of streamlining of tariffs towards their decrease for consumers of industrial sector of economy that allows to reduce or, at least, to stabilize corresponding articles of expenses of communication statements.

Impact makes on cost price level also a tax policy spent by the state. Number of taxes and rate of definition of tax payments as a part of expenses on manufacture and realization of services are objective factors of formation of the cost price of the organizations of communication.

Among the branch factors influencing industrial expenses of operators, the most significant are rationality of schemes of placing of a communication facility from the point of view of minimization of transit receptions, the optimality of routes of transportation of items of mail, profitability created and certification means and communication systems, a system effectiveness of gateway interaction between operators of a communication network of the general using.

The greatest reserves of decrease in the cost price comprise intraproduction factors, active influence on which communications in the organizations provides absolute and relative economy of expenses on manufacture and realization of services. Thus the greatest effect is given by actions for reduction of costs for those articles of the cost price which occupy the greatest relative density in its structure.

For the communication organizations of all under branches the major reserve of decrease in the cost price is the economy of expenses on a payment. This article of expenses, as is known, depends on average wages of one worker and mid-annual number of the industrial personnel. The average wages should not decrease, as the financial position otherwise will worsen

Workers, their social security, and also will decrease competitiveness of the operator on a branch labor market. Therefore efforts of operators should be directed on reduction of number occupied on manufacture or performance of the

increased amount of works with invariable number of staff at the expense of decrease in labor input and labor productivity growth. In the decision of this problem the important role is played by mechanization and automation of productions, introduction of progressive technologies, replacement and modernization of the out-of-date equipment, perfection of the organization of work and management. Full liquidation of losses and unproductive expenses of working hours, wide use of combination of trades and expansion of zones of service, placement of personnel on workplaces according to their qualification, introduction of scientifically proved rates of work, rationalization of labor processes on the basis of the advanced receptions and methods of performance of industrial operations - all it promotes reduction of expenses of live work on creation of unit of services and conducts to cost price decrease. Thus the communication organizations receive economy not only is direct under article «Expenses on a payment», but also under other articles connected with it and elements. First of all, deductions on social needs, and also some kinds of the other expenses which size is defined depending on size of fund of a payment or number of workers (for example, expenses on overalls, invaluable and quickly wearing out subjects, etc.) here mean.

The international practice shows, that, for example, introduction of services of intellectual communication networks (services «the Free call», «Information service with additional payment», etc.) not only in itself essentially increase "Televoting" incomes of operators, but also generate additional long-distance and inside areal the traffic. It provides the best use of corresponding telephone systems and growth of incomes of the operators participating in transfer of the traffic.

Automation of processes of message transfer, creation of the service-centers on servicing improve quality of services and quality of service, make a telecommunication service more attractive and stimulate subscribers to their more intensive consumption. The similar effect can be reached and at introduction of the various tariff plans calculated on consumers with different solvency, volume

of consumption of services and requirements to their quality.

Increase of availability of subscribers to a communication facility at the expense of expansion of networks not only provides increase in client base and corresponding growth of incomes, but also promotes decrease in the cost price of rendered services at the expense of "scale effect". Practice shows, that in the large telecommunication companies costs on unit of created services more low, than at average and small operators. It is caused by that in the organizations where the big loading is processed, a manpower at the expense of reduction of time on duty caused by non-uniformity of its receipt is better used, and throughput of channels is more full used.

On local city telephone and broadcasting networks of the big capacity the scale effect is expressed that the density of user's devices increases, extent of linear constructions is reduced to one user's point, expenses for their service, In the large companies are accordingly reduced also relative decrease in administrative and managerial expenses, as a rule, takes place.

Most brightly the scale effect is shown in branches of natural monopolies where average costs reach the minimum value at very great volume of let out production and services, sufficient for satisfaction of a market demand. At the same time, the monopoly position in the market allows to dictate the prices which quite often happen are overestimated in relation to the cost price. With a view of competition development in such branches and stimulations of the organizations occupying a leading position in the market, to decrease in the cost price of manufacture and tariffs activity of natural monopolies is regulated by the state.

In summary it is necessary to notice, that cost price decrease is not end in itself, and means of achievement of the maximum end results of activity, increase of an overall performance of operators and their competitiveness in dynamically developing market environment.

4. SAFETY OF VITAL ACTIVITY

4.1. Ergonomics

Ergonomics (from Greek ergon - work and nomos - law) - a scientific discipline that studies human beings in its activities related to the use of machines. The goal of ergonomics - the optimization of working conditions in the "man-machine" (SChM). Ergonomics pertains to technology and human conditions of its operation. Ergonomic engineering is the most general indicator of the properties and other indicators of technology.

Ergonomics - the science of how people with their different physical characteristics and ways of functioning interact with the operating environment (equipment and machines they use). The goal of ergonomics is to provide comfort, efficiency and safety in the use of computers at the stage of development of keyboards, computer boards, furniture and others working to eliminate physical discomfort and health problems in the workplace. Due to the fact that more and more people are spending a lot of time in front of computer screens, scientists from many fields including anatomy, psychology and the environment, are involved in the study right from the point of view of ergonomics, work environment.

Most furniture manufacturers do not take into account the individual characteristics of the human body in the design of computer workstations. Construction ergonomically equipped places may require additional expenses. If your budget allows, buy ergonomically designed furniture such as chairs, shelves and tables that can be tailored to your individual physical data.

The objectives of ergonomics as an applied discipline are:

- Design the system "man-machine" that is, the distribution of functions between man and machine;
- design of the workspace so that the physical environment consistent with the characteristics of a person;
- designing environment in accordance with the requirements of the operator;
- Design work situations (working hours, rest breaks, etc.).

Psychology, as it follows from the above, is almost an integral part of ergonomics, the crucial problem of the organization of the system "man-machine" by:

- The distribution of functions between man and machine;
- Analysis of the functions performed by a person in the "man-machine";
- Information system design, selection of a sensitive channel;
- Design of controls;
- The design of workplaces;
- Providing facilities maintenance vehicles;
- Recruitment and training.

Accounting, ergonomic requirements must be implemented at all stages of the project, and includes:

- Development profession defining the goals and objectives of employment, its physiological characteristics, demands on man and technology.
- Analysis and specification of purpose, principles of operation and design technology, its characteristics for the purposes of employment.
- The distribution of functions between man and technology on the basis of quality assessment tasks man and machine and the overall efficiency of the system.
- Establishment of a sequence of operations performed by a man and a determination of the amount and form of presentation of information.
- Orientation assessment, time and accuracy requirements for human activities.

Based on the cited papers is determined by: the composition of experts, their function and organization of work, the composition of displays, controls, jobs and controls; arrangement of displays and controls, posting jobs in production areas.

Relationship with the environment and the working environment.

Workplace - this is the area in which work activity is performed performer or group of performers. Jobs can be individual or collective, universal, specialized and specific.

General requirements to be met in the design of workplaces, the following:

- Adequate working space for human rights;

- Optimal working posture;
- Adequate physical, visual and auditory communication between man and machine;
- Optimal placement of the workplace in the room;
- Acceptable level of the factors of production conditions, the optimal placement of information and motor field;
- A means of protection against occupational hazards.

The construction zone should provide easy access and optimal motor field of the workplace and the optimal coverage of the information field workplace. Viewing angle to the horizontal should be 30-40 °.

Selecting the operating position must take into account the efforts expended by a person, the magnitude of movements, the need for movement, the tempo of operations. Selection of working postures should take into account human physiology, and workplace settings determined by the choice of body position at work (sitting, standing, alternately).

Jobs for work "sitting" are organized under light to moderate work, and with a heavy - working posture - "standing."

The design of the equipment and the work area must be such as to permit the regulation of individual elements to ensure optimum working position.

Equipment design should ensure that it complies anthropometric and biomechanical characteristics of a person on the basis of consideration of the dynamics change the size of heat when it is moved, the range of motion in the joints.

To take into account in the design of equipment anthropometric data should:

- determine which person, which is intended for equipment;
- select a group of anthropometric characteristics;
- establish the percentage of employees who must meet the equipment;
- determine the boundaries of the interval size (forces) to be implemented in hardware.

In the design used anthropometric dimensions of the body, and take into account differences in body size between men and women, national, age, professional. To determine the boundaries of intervals, which take into account the percentage of the population uses a system pertseteley. Construction equipment must allow for at least 90% of consumers.

For operation in the "sitting" used various working seat. Distinguish workers seat. Long and short-term use. General requirements for the seats durable following: sitting posture should provide that reduces the statistical work of muscles, to create the conditions for the possibility of changing the working posture, no hindrances in the systems of the body, to ensure the free movement relative to the work surface, have adjustable parameters, have a semi-soft upholstery. For short-term use is recommended hard chairs and stools of various types.

With the increasing mechanization and automation of production processes are particularly important means of displaying information about the object. The widespread use of received information model, that is organized according to specific rules about the state of the control object. For information models must meet the following requirements:

- The content of the information model should be adequate to display the object management;
- Information Model should provide an optimal balance of information;
- Shape and composition information model must be consistent with the work process and the possibilities of man to receive the information.

Practice allows you to map out the sequence of the development of the information model: the definition of the tasks of the system, the sequence of their solutions and sources of information, an inventory control objects and their attributes, the distribution of objects in order of importance, the distribution of functions between automatic and man, the choice of a coding system objects and the drawing up of the overall composition of the model; definition of executive actions of man.

In the process of designing the information model defined location of the media in the workplace, selected label dimensions and layout. Display means are placed in the field of view with the optimum angles and observation areas. Dimensions are determined by observation of signs with the maximum accuracy and speed of perception and brightness character, the values of contrast, the use of color. Considered optimum brightness values, which provide maximum contrast sensitivity. Its value will be greater, the smaller the size of the object of discrimination. The optimum region the contrast value is equal to 60-90%.

In my eyes there is a certain inertia, which requires taking into account the exposure time and the visual signal timing for a sense of separateness signals one after the other. In most cases, the exposure time signal must be at least 50 ms. Each species has its own area of indicators used: Backlit indicators are used to display high-quality information that requires immediate attention of the operator, dial indicators are used to read measured values, integral indicators for combining information about several parameters.

The structure and dynamics of the managed object is usually represented by a chip. In some cases, a display for displaying information and the perception of its team of operators.

In the design of the workplace should be considered rules of economics movement: the work of the two arms of the movement must be simultaneous and symmetrical, the movement should be smooth and rounded, rhythmic and familiar to the employee. Equipment design should take into account the rules on speed and accuracy of movement of workers. For example, the most rapid movement to itself, in the horizontal speed of the hands more than the vertical, the accuracy of motion in the sitting position rather than standing up etc. The controls used in the workplace, must comply with the general requirements ergonogetiki: the direction of motion controls should correspond to the movement of the associated indicator, matching the location of the control sequence of the operator's ease of use, the creation of government agencies in the mechanical resistance, etc. Besides, for

each type of pressure corresponds to a different area of use and the special requirements for size, shape, force, etc.

On the workstation operator-communicator (the operator in the control room) are generally used:

- Display means for individual use (imaging units, signaling devices, etc.);
- Controls and input (remote display, keyboard control, individual controls, and so on);
- Device information and communication (modem, telegraph and telephones)
- Documenting and storage device information (printing apparatus, recording, etc.);
- Auxiliary equipment (office equipment, storage for media, local lighting devices).¹

At the workstation must be provided information and structural compatibility of the technical means of anthropometric and psycho-physiological characteristics of the person.

If your work area should be taken into account not only the factors that reflect the experience, level of training, individual and personal property of the operators, signalers, but the factors that characterize the compliance forms, methods of presentation and data entry capabilities psychophysiological person.

When optimizing the procedures of interaction operators, signalers with the technical means in terms of automation ergonomic factors are the principal causing probability characteristics and hard work. These factors are sensitive to variations in the properties of the individual personality of the operator.

Workshop furniture should be comfortable to perform the planned work operations. The construction work of furniture: table, chair is essential for a healthy environment and a high-efficiency work. Workshop furniture is

¹ Safety in emergencies. Textbook.M.N .Dudka, N.Laktionov, V.I. Vertushkin etc.Under the general editorship.NKShishkin.SUM.M:2000315.

constructed taking into account the anthropometric data of human, technical, aesthetic, and economic factors.

Included working furniture has important industrial design chair as it determines the position worker and therefore energy consumption and the degree of fatigue. Operating the seat should have the required dimensions corresponding anthropometric rights and be mobile. The most comfortable seats and chairs with adjustable back tilt and height of the seat. By varying the height of the seat from the floor and back angle, you can find a position that most closely matches the labor process and the individual characteristics of the employee.

As a rule, all the surfaces of written and desktops should be at elbow height at working man's position. When you select a table height should be considered a man sitting during work or cost.

Inconvenient table height reduces efficiency and causes rapid fatigue. The lack of sufficient space for knees and feet causes constant irritation of the employee. Minimum working height of the table should be at least 725 mm. Practice shows that the average height for the working height of the desktop received 800 mm. For another employee growth can change the height of a chair or working status of its steps so that the distance from the object to the processing of eye working height was equal to about 450 mm.

Accommodation facilities and the operator's seat in the work area to provide convenient access to the major functional units and units of equipment for technical diagnostics, maintenance inspection and repair, and the ability to quickly take up and leave the work area, with the exception of accidental actuation of the controls and data entry; convenient posture and pose recreation. In addition, the layout must meet the requirements of integrity, and compactness of the technical and aesthetic expression of the working posture.

The display should be placed on a desk or table so that the viewing distance to the screen does not exceed 700 mm (optimal length 450 - 500 mm). Display adjustment should be located so that the angle between the center line of the screen and the horizontal view was 20°. The horizontal viewing angle of the screen

should not exceed 600. Remote display must be placed on a table or stand, so that the keypad height relative to the floor was 650 - 720 mm. When placing the console on a standard table height of 750 mm is necessary to use a chair with adjustable seat height (450 - 380 mm) and a footrest.

Document (blank) for operator input of data is recommended to have a distance 450 - 500 mm from the eyes of the operator, especially the left, the angle between the display screen and the document in the horizontal plane should be 30 °. Angle of the keyboard should be equal to 15 °.

Screen display and keyboard instruments display panel should be arranged to drop the brightness of surfaces, independent of their location relative to the light source does not exceed 1:10 (recommended value 1: 3). At nominal values of the brightness of the screen image 50 - 100 cd/m² luminance of the document should be 300 - 500 lux.¹

The workplace should be equipped in such a way that the movement of the worker would be the most rational, less tedious.

Device documentation and other infrequently used technical tools is recommended to have the right of an operator in the zone of maximum reach and means of communication to the left to release the right hand to take notes.

4.2. Psychophysiological load per person.

In the section of psychophysiological stress the most important is stress and fatigue.

Under stress is understood the emotional state that arises in response to all sorts of extreme exposure.

When stress ordinary emotions are replaced by anxiety, causing disturbances in physiological and psychological terms. This concept was introduced by Hans

¹ Ecology and life safety. Textbook for High Schools. MeravyA.2002.

Selye to refer to non-specific response of the body to any adverse effects. His research showed that the various adverse factors - fatigue, fear, hurt, cold, pain, humiliation, and more in the body cause the same kind of comprehensive response regardless of what kind of stimulus acts on it at the moment. Moreover, these stimuli need not exist in reality. A man reacts not only to the actual danger and the threat or reminder of her.

Human behavior in situations of stress is different from the affective behavior. Under stress a person can usually control their emotions, to analyze the situation, make appropriate decisions.

Currently, depending on the stress factor identify different types of stress, including the pronounced physiological and psychological. Psychological stress, in turn, can be divided into information and emotional. If a person is unable to cope with the problem, do not have time to make the right decisions at the required rate with a high degree of responsibility, ie, when there is information overload may develop informational stress. Emotional stress arises in situations of danger, resentment, etc. Hans Selye identified in the development of stress three phases. The first stage - the alarm reaction - the mobilization phase defenses, which increases the stability with respect to a particular traumatic stress. In this case, there is a redistribution of body reserves: our primary objective is due to minor problems. The second step - the stabilization of parameters derived from the balance in the first phase, fixed at a new level. Externally, the behavior is not very different from the norm, as if everything is adjusted, but internally is overrun adaptive reserves. If the stressful situation persists, there comes the third stage - exhaustion, which can lead to a significant deterioration of health, various diseases, and in some cases death.

Stages of development of the state of stress in humans:

- Build-up of tension;
- Proper stress;
- Reduction of internal tension.

In its first phase duration is strictly individual. Some people "plant" for 2-3 minutes, and another increase in stress can take place over several days or even weeks. But in any case, the state and behavior of the person who is in stress, change pas' opposite sign. "

So, quiet reserved person becomes fussy and irritable, he may even become aggressive and violent. And the person in real life lively and agile, it becomes dark and taciturn.

In the first stage of stress weakens person self-control: it gradually loses the ability to knowingly and intelligently regulate their own behavior.

The second stage of the stress state is manifested in the fact that man is a loss of effective self-conscious (full or partial). "The Wave" destructive stress damaging to the human psyche. He can not remember what he said and did, or be aware of their actions, rather vague and incomplete. Many then noted that under stress they have done that in a tranquil setting would not have done. Usually all later regret it very much.

Also, like the first, the second phase in duration strictly individual - from several minutes or hours - several days or weeks. Having exhausted its energy resources (achieving higher voltage observed when a person feels the devastation, fatigue and

Stress conditions significantly affect the activities of man. People with different features of the nervous system to react differently to the same psychological burden. In some people there is increased activity, mobilization of forces, improve business performance. On the other hand, the stress can cause disruption of the sharp reduction of its effectiveness, and total inhibition of inactivity.

Human behavior in a stressful situation depends on many factors, but primarily on the psychological preparation of a person, which includes the ability to quickly assess the situation, the instantaneous orientation skills in unexpected circumstances, a strong-willed discipline and determination, experience, behavior in similar situations.

Methods of dealing with stress

Stress - the feeling that one experiences when she believes that it can not effectively cope with the situation.

If the situation is causing stress depends on us, a more rational to focus on how to change it. If the situation is not up to us to accept and change your perception, your attitude to this situation.

In most situations, the stress goes through several stages.

1. Phase anxiety. This mobilization of energy resources of the body. Moderate stress useful in this step, it leads to higher efficiency.

2. Phase resistance. This is a balanced spending reserve. Outwardly, everything looks normal, people effectively solves the problems faced by them, but if this step takes too long and is not accompanied by relaxation, then, the body works hard.

3. Phase depletion (distress). Man feels weakness and fatigue, reduced performance, dramatically increases the risk of disease. Short time this can still fight at will, but then the only way to restore power - it's a solid rest.

One of the most common causes of stress - the contradiction between reality and perceptions of man.

Stress response is equally easy to run as real events, and existing only in our imagination. In psychology this is called "the law of the emotional reality of the imagination." As psychologists have calculated, about 70% of our experiences come about events that do not exist in reality, but only in the imagination.

By the development of stress can lead not only negative but also positive life events. When something changes dramatically for the better, the body also reacts to this stress.

Usually, the fatigue is understood the reduction in the workability caused by previous work, which has a temporary character. If it occurs during mental activity, talk about mental fatigue. State of fatigue is manifested in changes physiological processes, reducing productivity and techno-economic indicators, change in mental status.

Psychologists say that the development of fatigue, the person has a special psyche, which is called the fatigue - a subjective reflection arising in processes in the body, leading to fatigue. It appears long before the loss of productivity lies in the fact that there is a special experience painful stress and uncertainty. Man feels that he could not continue to work properly. Thus there is a disorder of attention - in the development of fatigue, people are easily distracted, become sluggish, inactive, or, on the contrary, it appears chaotic mobility instability. There are disturbances in the sensory area - for fatigue changes work receptors, for example, there is a visual fatigue - decreased ability to process information coming through the visual analyzer, with the duration of manual work is reduced tactile and kinaesthetic sensitivity. Lead to abnormalities in the motor area: a slowing of movements, movements appear haste, rhythm disorder, weakening the accuracy and co-ordination of movements, de-automatization of movements. There are defects in memory and thinking, weakened the will, determination, endurance, self-control. With strong fatigue, somnolence.

Intensity of change depends on the depth of fatigue. For example, significant changes in mental status almost there and with fatigue all these changes are extremely pronounced.

Due to changes in the mental state of a number of physiologists has isolated 3 stages of fatigue. Stage 1: When there is the feeling of fatigue significantly, labor productivity is not reduced. Stage 2 - characterized by a significant reduction in labor and severe mental changes. The third stage, which some scholars regard as acute fatigue, accompanied by the expression experience fatigue.

Fatigue can be physical (muscular) or neuropsychiatric (central). Both forms of fatigue combined with hard work, and they can not be strictly separated from one another. Heavy physical work leads primarily to muscle fatigue, and enhanced mental functions or monotonous work is tiring of central origin. It should be a clear distinction between exhaustion and fatigue, caused need for sleep.

In addition, determine the primary Utition, which is developing quite rapidly at the beginning of the work shift and is a recognized com \neg insufficient consolidation of skills, it can be overcome in the process, resulting in an "second wind" - a significant increase workable STI. Secondary, slowly progressive fatigue actually tiringtion, which occurs after about 2.5-3 hours from the beginning of the work shift, and to remove it needs rest.

Fatigue or chronic fatigue - another type of fatigue. It is due to the lack of proper rest between each working day, is regarded as a pathological condition. Manifests the general decline in productivity, increased incidence, the slowdown in the cultural and technical level and skills of running, decreased creativity and mental capacity, changes in the cardiovascular system.

According to K.K Platonov are four degrees of fatigue restarting, lung, and severe, each of which requires appropriate methods of struggle. So, to relieve fatigue suf beginning precisely regulate the regime of work and rest. Mild fatigue optionally sary to wait for release and use it effectively. In marked overworked SRI urgent needs rest, better organized. In severe pereutomtion to treatment.

CONCLUSION

After achievement of independence of Republic Uzbekistan the problem acceleration of economic reforms has turned the core a question. It in that turn demanded on sense to update all economic the lever forming in a condition to a planned economy.

The market economy demands again to provide essence the cost price of the goods (services).

The cost price of the goods (services) this expression by means in the form of money all expense on goods manufacture to sell and financial activity the enterprise.

The purpose of the analysis the cost price a communication service clear display by managing director economic activity telecommunications agency operating in the presents time to be exposed shortcomings, to develop action to instal internal possibility (reserves). Together with it, in this process competitiveness, using financial and economic potential analyzing the enterprise is objectively estimated.

The primary goals of the analysis of the cost price of the goods (services) consists: to specify structure of an expense the enterprise in economic activity, manufactures of the goods and real expenses connected sales under the relation planned and has passed annual charges or to specify operating trading stations of an average expense, in process goods manufacture to establish supervision on correct use material and work resources, to specify factors expense change for the goods on one sum, the analysis structure of an expense the cost price of the goods and on accounting of points of structure, to specify reducing the price reserves of the cost price.

In qualyfing work analyzed the cost price of services in branch “Uzi Jizzakh”.

The cost price 100 sum the income in the first turn has affected working costs. Working costs this all expenses, which use for granting of services. Increases in working costs means, that expenses of the period have increased and production

costs which joined for service granting have increased. It can be increases expenses on advertising, increases in administrative expenses, increases of the price for the electric power, on internet, on a network and so on.

In our company in 2012 on 100 sums the income it is necessary 97, 9 sums to the cost price, and in 2013 on 100 sums the income it is necessary 98, 7 sums to the cost price. It means, that in 2012 the others 2,1sum profit (100 sum- 97, 9sum), and in 2013 year 1,3sum profit (100 sum – 98, 7). In 2013 the cost price on 100 sums the income it hasn't decreased. It's not a good indicator for the enterprise, because the cost price is less, the profits is more.

The economy of working costs shows the analysis, that this indicator has affected reduction of the industrial cost price and period expenses, that is we did not employ workers about 2013 year, expenses on earned payments have increased considerably, and the increase share was covered with incomes received in the accounting period. Communications with decrease working costs the income of enterprise primary activity in a 2013 year has considerably increased.

In the general result, expenses the enterprise increases within 3 years. It is recommended to enter offers for improvement of this position more low:

- On reduction administration managerial control and periodic expenses
 - a) To Centralize calculation system
 - b) To Raise classification employees management and use of experts on computer technology

On reduction of the cost price of services:

- For reduction paid expenses for work:
 - a) Reduction number of employees in manufacture
 - b) Not changing number of regular employees, hobby volume of services for hobby efficiency of work
- For reduction material inputs:
 - a) To Search new for supply (to pay the big attention to marketing research)
 - b) To Save resources electric energy

- To raise a manufacture technological level - to apply new modern technologies.
- On reduction of an expense of amortisation:
 - a) To Remove from the account old, inefficient the equipment and installations.

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