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 METHODS OF OPTIMIZING EXPENSES ON COMMUNICATION SERVICES IN TELECOMMUNICATION COMPANIES"

Graduate _____ Khalimov M.X
signature

Head _____ Dadamukhamedov R.A.
signature

Reviewer _____ Salibaev X.
signature

Consultant _____ Nurmatova D
signature

The adviser

of S.V.A _____ Borisova E.A.
signature

TASHKENT-2014

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
MANAGINGCHAIR_____
«____»_____ 2014 year

Student : Halimov Murodjon Xayruillo o'g'li

"The methods of optimizing expenses on communication services in telecommunication companies" (Bukhara branch of JSC «Uzbektelecom»)
The theme for final qualifying work

TASK

1.The theme is confirmed by order on university from December 7th, 2013 Number 1323.

2. Term of delivery of finished work: 01.06.2014y.

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:the theoretical base of optimizing expenses on communication services in telecommunication companies, the analyzing of expenses on communication services in telecommunication companies, efficiency estimation of optimizing expenses in Bukhara branch of «uzbektelecom» jsc and ways of its perfection, safety of vital activity

5. The table of graph materials: the first table is the organizational mechanism of the leasing transaction, the second is Basic positions financial and Operative leasing, the third is kinds and forms of leasing payments and the internationalleasing market, analyzing tables

6. The date of delivery of the task on 15th 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. The theoretical base of optimizing expenses on communication services in telecommunication companies	Dadamuxamedov R.A	20.01.2014	20.01.2014
2. The analyzing of expenses on communication services in telecommunication companies (Bukhara branch of JSC «Uzbektelecom»)	Dadamuxamedov R.A	15.02.2014	15.02.2014
3. Efficiency estimation of optimizing expenses in Bukhara branch of JSC «Uzbektelecom» and ways of its perfection	Dadamuxamedov R.A	17.03.2014	17.03.2014
4. Safety of vital activity	Borisova Y.A	16.05.2013	16.05.2013

8. The schedule of performance of work

№	The names of diploma work's parts	Period of finishing	Head (sign)
1.	The theoretical base of optimizing expenses on communication services in telecommunication companies	22.02.14	
2.	The analyzing of expenses on communication services in telecommunication companies (Bukhara branch of JSC «Uzbektelecom»)	30.03.14	
3.	Efficiency estimation of optimizing expenses in Bukhara branch of JSC «Uzbektelecom» and ways of its perfection	24.04.14	
4.	Safety of vital activity	26.05.14	

Graduate: _____ 2014 year ____ June

Supervisor: _____ 2014 year ____ June

Ушбу битирув малакавий ишда алоқа корхона харажатларини оптималлаштириш бўйича назарий асослари ўрганиб чиқилди “Ўзбектелеком ” АК Бухоро филиали мисолида таҳлил амалга оширилди ва таҳлил асосида таклиф ва мулохазалар берилди.

В данной выпускной квалификационной работе рассмотрены теоретическиеи основы оптимизации расходов предприятия, на примере бухарского филиала АК «Узбектелеком» проведен анализ и на основе анализа приведены заключения предложения.

In this final qualificatin work theoretical basics of optimization of expenses of the enterprise are coverd, on the example of Bukhara branch JSC Uzbektelekom the analysis is carried out and on the basis of analysis the conclusions and offers are provided

CONTENTS

INTRODUCTION

In the conditions of market economy the information plays very important role. Without the information it is practically impossible to make of the effective administrative decision which acts in modern conditions as one of the major factors of functioning and enterprise development. Presence at the managing director of the timely and exact information on expenses gives huge competitive advantage as the parity between incomes and enterprise expenses defines finally its financial condition, profitableness and development prospects. Formation of market relations, increase of degree of independence of the enterprises, competition and risk strengthening at work in the market, growth of scales of business cause an urgency of management of expenses.

On January, 17th, 2014 the President of Republic Uzbekistan Karimov .I.A in the report at the session of Cabinet Republic of Uzbekistan devoted to results of social and economic development of the country in 2013 and the major priority directions of the economic program for 2014 has noted:« the great value in the expired year is exclusive was given to wide introduction of information-communication technologies in all spheres of economy and in our daily life »[1]

The primary goals in sphere of telecommunications which are put before itself by the Uzbek Communication committee and Information, are maintenance of development and modernization of a telecommunication network on the basis of introduction of modern broadband and optical technologies; expansion of a transport network of data transmission in the regional centers; maintenance of increase in throughput of the international channel; increase in quantity of Internet users, increase in quantity of users of broadband networks of telecommunications; end of building of a national network «Electronic formation».

Performance of the given problems demands considerable as industrial and administrative expenses. Owing to the insufficient sizes of own financial assets, the high interest rate for credits, liberalizations of the prices for technics and material

---

[1] Karimov .I. 2014 will become the year of the development of the country high rate, mobilizations all possibility, consequent continuation justified itself strategies reform. -T.: "Uzbekistan". 2014. 48 s.

resources of telecommunications agency more and more limit themselves in their acquisition. It essentially reduces a manufacture technological level, negatively affects the innovative policy and on prospects of approach of a degree of service and a communication quality to the world standards. Therefore the question of management of expenses costs very sharply in sphere of telecommunications.

The purpose of the given degree work is the estimation of a management efficiency expenses at the enterprise of telecommunications.

The problems solved during work: studying of structure of expenses for manufacture of services, the characteristic of systems and methods of the account of expenses, the factorial and operational analysis of expenses of the enterprise of telecommunications, an estimation of efficiency and the recommendation about improvement of managerial process by expenses at the investigated enterprise.

Object of research is Bukhara branch of JSC «Uzbektelecom». The practical importance of the given final work consists in working out of the effective recommendations allowing investigated object to raise management efficiency by expenses.

Ⅰ. THE THEORETICAL BASE OF OPTIMIZING EXPENSES ON COMMUNICATION SERVICES IN TELECOMMUNICATION COMPANIES

1.1. Notion, structure and classification of expenses for production

Organization expenses reduction of economic gains as a result of leaving of actives (money resources, other property) and (or) occurrence of the obligations, leading to reduction of the capital of this organization, except for reduction of contributions under the decision of participants (proprietors of property) admits.

Production cost price (works, services) represents cost estimation used in the course of production (works, services) natural resources, raw materials, materials, fuel, energy, a fixed capital, manpower and other expenses for its manufacture and realization.

In the cost price the expenses of the last work transferred on again created production (raw materials, materials, fuel, the electric power, deterioration of the basic means), the costs connected with use of live work (a payment of workers and employees, deductions on social needs), and other expenses are considered. The cost price is a part of cost of production and shows, in what production for the enterprise (firm) manages.

It is necessary to distinguish the general cost price of all made production - a total sum of the expenses falling to manufacturing of production of certain volume and structure, and the individual cost price - expenses for manufacture only one product (for example, on manufacturing of the unique unit provided that in the given industrial link of any other kinds of production simultaneously it is not made) - and the average cost price defined by division of a total sum of expenses for quantity of made production.

In accounting practice distinguish two principal views of the cost price on degree of the account of expenses: industrial and full.

The industrial cost price covers only the expenses connected with process of production - since the moment of start of raw materials in manufacture and finishing survey of finished articles and their delivery on finished goods warehouse.

The full cost price is the sum of the expenses connected with production (the industrial cost price), and expenses on its realization (commercial expenses).

Commercial expenses include expenses for packing, storage, loading, transportation and advertising.

On an economic essence production cost price is close to accounting production costs and differs essentially from economic production costs.

The basic part of expenses joins in production cost price (works, services) at a rate of actually made expenses (an expense for raw materials, materials, etc.).

Expenses for production (works, services) join in the cost price of production of that accounting period which they concern, irrespective of payment time - preliminary or the subsequent (a rent, a payment for user's service, a payment for a subscription to periodicals of normative and technical character, etc.)

In production cost price indemnifications paid to mothers, being in holiday on care of the child before achievement of three-year age by it concern also.

The expenses included in the cost price of production (works, services) depending on the economic maintenance are considered on elements and articles of expenses.

The element is the elementary, homogeneous kind of expenses showing that is spent by the enterprise. Elements of expenses for manufacture concern:

- material expenses (minus cost of a returnable waste). As a part of material inputs cost of purchased raw materials, the materials, completing products, half-finished products, fuel and energy of all kinds, spare parts, works and the services of industrial character executed by the foreign organisations, expenses on use of natural raw materials (including, a payment for water), losses from недостач material resources within norms of a natural decrease is reflected. Cost of material inputs is formed at the price of acquisition of material resources without the tax to the added cost. Cost of a returnable waste, i.e. the rests of raw materials, materials and other material resources is excluded from it. Returnable incomes can be estimated at the price of possible use, for operating market prices or at the price of acquisition of a material resource;

- expenses on a payment. As a part of the given element the basic and additional wages, payment of works under the labour contract and turnkey contracts are reflected;
- deductions on obligatory social insurance. In the given element deductions from expenses on a payment in social insurance funds are considered;
- amortization of a fixed capital. It is reflected as deterioration on own, and on the rented basic means on norms of depreciation charges;
- miscellaneous costs. Here payments on obligatory insurance of property of the enterprise, a rent, deterioration of non-material actives and some other are considered.

Articles of expenses show not only that is spent, but also on what purposes expenses are made. The account of indicator is used for definition of the cost price of separate kinds of production. Each branch has typical articles of expenses.

Depending on appointment of industrial expenses they are subdivided into technological (cores) and expenses on service of manufacture and management by) (waybills), and on a way of inclusion in the cost price - direct and indirect. A factor cost is considered on the basis of primary documents, and indirect is considered in places of their occurrence, and then distributed by production kinds.

For the correct organization of the account of industrial expenses their scientifically proved classification has great value. Depending on to what signs expenses they are grouped can be:

· as the cores are called the expenses directly connected with technological process of manufacture: raw materials and the basic materials, auxiliary materials and other expenses, except general production and general economic expenses;

· the overhead charge is formed in connection with the organization, service of manufacture and management of it. they consist from general production and general economic expenses;

· the expenses consisting of one element, - a wages, amortization are called as single-element, etc.;

· the expenses consisting of several elements are called as complex;

· the factor cost is connected with manufacture of a certain kind of production both can be directly and are directly carried on the cost price: raw materials and the basic materials, losses from marriage and some other;

· indirect expenses cannot be carried directly on the cost price of separate kinds of production and are distributed conditionally: general production, general economic, outside of production expenses and some other. division of expenses into the direct and indirect depends on branch features, the organization of the manufacture, the accepted method accountings production cost prices;

· the expenses which size changes proportionally to change of volume of production concern variable expenses, - raw materials and the basic materials, wages of industrial workers, etc.

The size of conditional-constant expenses does not depend almost on change of volume of production; they concern general production and general economic expenses.

Depending on periodicity expenses share on flowing and single. The expenses having frequent periodicity, for example, the expense of raw materials and materials concern the operational expenditure, to single - expenses on preparation development and release of new kinds of production, the expenses connected with start-up of new manufactures, etc.

All expenses connected with manufacturing of a commodity output and forming its industrial cost price concern the industrial.

Outside of production (commercial) expenses are connected with realization of production to buyers. Industrial and outside of production expenses form the full cost price of a commodity output.

Expenses for production of the established quality are considered as the productive at rational technology and the manufacture organization.

Non-productive costs are a consequence of lacks of technology and the manufacture organization (losses from idle times, production marriage, payment of overtime works, etc.). Productive expenses are planned; therefore they are called as

planned. Non-productive costs, as a rule, are not planned, therefore them consider not planned.

Direct industrial expenses are what can be carried to services, to production and orders: first of all wages for the made work and the materials spent at its performance. Special individual expenses of process of manufacturing and sale as they can be carried directly on a product or separate labour operation here enter. Direct industrial expenses are simultaneously base for calculation of the bottom border of the price of production. Goods sale under the prices below a factor cost increases the risk of the loss equal to size of expenses for the organization of manufacture.

Factor cost is expenses which can be connected with the carrier of expenses (a product, the client, region etc.). As examples of a factor cost the costs of materials connected with the client costs on advertising etc. connected with a product can serve, for example,

Indirect expenses are expenses which cannot be connected with the carrier of expenses directly. As examples of indirect expenses the expenses connected with operation of business, the expenses connected with service of a computer network etc. can serve, for example,

Though can seem, that a factor cost can be identified with variable expenses, and indirect expenses with constant expenses, actually it not so. Both classifications are constructed on the basis of different criteria. For example, if on the equipment one product expenses for service of this equipment, on the one hand, are constant costs, and on the other hand, - a factor cost is made. But if on this equipment, but some products expenses for its service still are constant costs are made for one product - indirect expenses as they cannot be connected with the carrier of expenses. At the same time concerning group of production we deal again with a factor cost as expenses for equipment service can be connected directly with production group.

Division of expenses into the direct and indirect has conditional character. So, in extracting manufactures where one kind of production, as a rule, is extracted,

expenses straight lines. In complex manufactures in which some kinds of products are made of the same kinds of raw materials and materials, the basic expenses are indirect. Expansion of relative density of a factor cost promotes more exact definition of the cost price of production.

Direct material inputs on production consist of following articles:

- the cores raw materials and materials;
- auxiliary raw materials and materials;
- purchased half-finished products;
- purchased completing products;
- container and tare materials;
- fuel for the technological purposes;
- energy for the technological purposes;
- transport-procuring expenses;
- works and services of the foreign organizations of industrial character.

1.2. Concept of a method of the account of expenses and accounting of the cost price of production

Under a method of the account of expenses also accounting production cost prices understand set of ways (receptions) of registration, a report and generalization in registration registers of data about expenses for production and calculations of its cost price (on all production as a whole, by kinds of production and units of production).

Now various methods of the account of expenses for manufacture are applied and accounting production cost prices. Ways of grouping of expenses are put in a basis of their classification on separate objects of the account (to separate kinds of production or groups of homogeneous products, orders, repartitions, processes) and ways accounting production cost prices (a standard way, ways of summation of expenses, exceptions of cost of passing production of a total sum of the expenses, proportional distribution of expenses, etc.).

Accounting cost prices - one of the major sections of the administrative account. The cost price of manufacture of a unit of production is a basis for acceptance of the big number of administrative decisions, for example:

- release of what production to continue or stop;
- to make or buy completing products;
- what price to establish on let out production;
- whether to buy the new equipment;
- whether to change technology and the manufacture organization.

Accounting production cost prices (works, services) can be considered as a set of methods and the ways providing calculation of the cost price of a product or process. Result accounting accounting that is calculation of expenses of the enterprise falling on unit of made production is.

Objects accounting work products are. They can be:

- products of full or partial readiness;
- the order, group of homogeneous products;
- building objects at different stages of building;
- separate operations;
- kinds of works and services (transport, assembly, repair, research).

Calculation unit is a measuring instrument of concrete object accountings. All variety of calculation units can be reduced to several types. It:

- physical units - one product, a mass unit, the complete set of half-finished products;
- conditionally-physical unit - kilowatt-hour, garments;
- equivalent units - 100 conditional bank canned food, conditional boxes of glass;
- operational units - a power unit of cars, engines, a useful area of buildings;

The way of accounting is a set and a procedure of payments of expenses on calculation objects. It is possible to allocate five basic ways of accounting:

- direct calculation. It consists in definition of expenses on calculation object and their division into number of calculation units under articles of the cost price or elements (about them we will talk further);

- summation of expenses. At its use the cost price of calculation object is defined by summation of the expenses concerning by the time periods. For example, this way is applied at позаказном a method accountings;

- an exception of expenses. It is applied to delimitation of expenses for the basic and collateral production received in one process when localization of corresponding expenses in the analytical account is impossible;

- distribution of expenses. This way is applied at reception of several products during one process;

- a standard way. It represents algebraic summation of the standard cost price with deviations from norms and their changes;

For the correct organization of the account of expenses their classification has great value.

In practice the greatest distribution was received by following groupings:

- on economic elements;

- under accounting articles;

- in occurrence places;

- on processes;

- on a way of inclusion in the cost price;

- depending on manufacture volume;

The grouping on economic elements is necessary to define, which resources are spent also their what relative density in a total sum. Usually allocate:

- material inputs;

- expenses for a payment;

- deductions on social needs;

- amortization;

- miscellaneous costs.

This grouping does not show appointment of industrial expenses, their communication with results of manufacture and expediency.

The grouping of expenses under cost price articles provides allocation of the expenses connected with manufacture of separate kinds of production. These expenses concern on production expressly or by implication. In practice use the following list of articles of accounting:

- straight lines raw materials and materials;
- a returnable waste;
- purchased half-finished products and accessories;
- fuel and energy on the technological purposes;
- half-finished products of own manufacture;
- the basic wages;
- additional wages;
- deductions on social needs;
- expenses for manufacture development;
- special expenses;
- the general industrial expenses;
- the general economic expenses;
- losses from marriage;
- other production costs;
- commercial expenses.

For the analysis of efficiency of the maintenance of this or that division the grouping of expenses in occurrence places is used. Divisions of the basic and auxiliary manufacture, commercial and administrative services can be occurrence places at the industrial enterprise.

At use of grouping of expenses on processes all expenses are localized depending on a direction of their use - in manufacture, realization of production or in operation of business. It allows estimating the cost price of processes of the company that in turn gives the chance to define more precisely the definitive cost price of let out production (works, services).

In relation to volume of manufacture of an expense it is possible to divide into constants and variables. Variable expenses depend on volume of manufacture or sales, and in recalculation on a unit of production remain invariable. It can be raw materials, materials, price-work wages of industrial workers, the electric power.

Constant expenses do not change with increase in volumes of manufacture, but, calculated on a unit of production, depend on change of a level of production. It is rent of premises, administration wages etc.

On a way of inclusion in the finished goods cost price all expenses share on direct and indirect. A factor cost can be exact and by unique way are carried on the cost price of let out production. Expenses, in particular, concern them on:

- raw materials and the basic materials;
- purchased products and half-finished products;
- fuel and the electric power;
- a payment of the basic industrial workers (with deductions);
- amortization of the industrial equipment.

Indirect expenses (them often name waybills) cannot be carried directly on concrete production. Their distribution occurs according to a technique accepted at the enterprise. Indirect expenses concern:

- the general shop expenses;
- manufacturing expenses.

At first sight can seem what to distribute direct costs by kinds of made production absolutely simply. The main thing - to establish conformity between made production and the suffered direct costs. However if one shop, on one equipment with use of identical materials some kinds of production are issued, to distribute direct costs not so simply. In this case direct costs are distributed proportionally to the norms developed technological and planned departments.

Process of distribution of indirect expenses on manufacture can occur in two stages. At the first stage indirect expenses are distributed in places of their occurrence, for example, between shops, divisions, departments. At the second stage they are redistributed by production kinds.

Important point in this process is definition of base (indicator) of distribution. For example, for distribution of the salary of administration as such base it is possible to use number of workers, for heating and the electric power - the area, for water supply - the area and number of workers, for expenses for sale and marketing - direct costs.

In practice one base of distribution of indirect expenses is used. Therefore at distribution of some of them this base is not economically proved. In this connection before managers of the enterprise there is a problem of the most objective (exact) distribution of indirect expenses.

Application of this or that method is defined by features of manufacture, character of let out production.

Depending on object accounting it is possible to allocate under the law, in nature, and also a functional method (Activity Based Costing - ABC).

The functional method is not an alternative method in relation to custom-made and process methods. Its application is possible together with one of the specified methods.

The cost price can be calculated proceeding from expenses actually suffered by the enterprise or on the basis of the established norms of the expense of raw materials and materials, and also standard expenses for a payment. A lack of a method of the account of actual expenses is its low efficiency as to define actual expenses it is possible only after all expenses (that is only upon termination of all works on order performance, product manufacturing) are reflected. Use of the standard cost price allows to supervise efficiency of an expenditure of resources and in due time to react to arising deviations.

According to «Position about structure of expenses on manufacture and production realization (works, services) and about an order of formation of financial results» from 17.02.2010 the list of the expenses included in the cost price of production (works, services) and period expenses, is defined with a view of formation on accounts of book keeping of the full and exact information on all

expenses which arise at the managing subject during manufacture and realization of production and correct definition of base of the taxation.

According to the given position all expenses are grouped on:

1) The expenses included in the industrial cost price of production:

- Direct and indirect material inputs;
- Direct and indirect expenses for work;
- Other direct and indirect expenses, including an overhead charge of industrial character;

2) The expenses which are not included in the industrial cost price, but included in expenses of the period which are considered in profit on primary activity:

- Expenses on realization;
- Management expenses (administrative expenses);
- Other operational expenses and losses;

3) Expenses on financial activity of the managing subject, profits considered at calculation or the loss from it is general economic activity:

- Expenses on percent;
- Negative course differences on operations with a foreign currency;
- Revaluation of the means enclosed in securities;
- Miscellaneous costs on financial activity;

1) Extreme losses which are considered at calculation of profit or the loss before profit tax payment.

- The expenses forming the industrial cost price of production (works, services), are grouped according to their economic maintenance in following elements:
- Industrial material inputs (minus cost of a returnable waste);
- Expenses for a payment of industrial character;
- Deductions on the social insurance, concerning manufacture;
- Amortization of the basic means and non-material actives of industrial appointment;

- Other expenses of industrial appointment.

Period expenses are understood as expenses and the expenses which have been not connected directly with production, that is expenses on management of the managing subject, expenses on realizations of production and miscellaneous costs general economic appointments.

Expenses on financial activity include percent on credits of banks and other financially-credit organizations, including percent on the delayed and delayed loans, expenses on payment of percent on long-term rent (leasing) of property, negative course differences and losses on operations with a foreign currency, losses from carrying out of revaluations of the enclosed means, the expenses connected with release and distribution of own securities, miscellaneous costs on financial activity, including negative discount under securities.

Extreme losses - articles of the unusual expenses resulting events or operations, managing subjects beyond to usual activity and which reception was not expected.

In the administrative account there is a wide classification of expenses by various signs. Classification by the purposes which are put before themselves by economists and managers of the enterprise is resulted in table 1.1.1.

Entering expenses - cost of those resources which will make for the enterprise profit only in the future. Expired - those expenses which have been included in the cost price of production realized in the accounting period, and on the given expenses the corresponding profit has already been shown.

Table 1.1.1.

Classification of expenses according to the purposes of the administrative account[2]

The purpose of the account of expenses	**Classification of expenses**

[2] Серебренников, Г.Г. Управление затратами на предприятии. Учебное пособие - Тамбов : ТГТУ, 2007, С. 25.

1. The account and costs planning	− entering and expired; − periodic and distributed between the finished goods rests, a work in progress and realized production; − direct and indirect; − the cores and waybills; − expenses under the maintenance and equipment operation (EMEO), the general industrial (GI), The general economic (GE), commercial (C)
2. Decision-making	− variables and constant (conditionally-variables, conditional-constant, progressive and digressive expenses); − accepted and not taken into consideration at decision-making; − the made; − irrevocable (irreversible); − limiting and incremental
3. The control and regulation of expenses	− the adjustable no controllable; − standard (budget) and actual

In a balance passive. Periodic - expenses which arise in the given period of time and are completely written off on results of financial activity of the same period of time.

The basic expenses are directly connected with a cycle of manufacture of a product of work and its service. Unprofitable expenses are connected with the organization of manufacture and management and include general economic expenses, and also expenses for production management.

Factor cost directly concerns concrete object of accounting - expenses of raw materials and materials, wages of the industrial workers occupied with manufacturing of production, together with deductions on social needs and other expenses which can be carried on the cost price of production on the basis of primary documents. Indirect expenses have no direct relation to manufacture of the given name of production in this connection cannot be carried in their cost price the direct account, and are distributed indirectly. They are distributed between various products to proportionally indicators provided by a registration policy, by means of in advance calculated factors. As base of distribution can be choose: the sum of the added wages of the basic industrial workers, quantity of the fulfilled machine-hours, volume of let out production etc. The factor of distribution of indirect expenses pays off by division of size of indirect expenses into a total sum of direct costs.

Variables are the expenses which size changes in direct ratio to change of physical volume of manufacture. Constant expenses practically do not depend on change of volume of production is general economic expenses, a part общепроизводственных expenses (the sum of the added amortization on buildings, constructions, cars and the equipment, etc.), a part of expenses on sale (expenses on production advertising).

Incremental - those expenses which fall to a gain of volume of production greater, than one unit. Limiting are expenses which fall to the latest unit of production made by the enterprise. The rule of optimization of the production program of the enterprise can be formulated as follows: if limiting expenses are equal to the price of a unit of production in this case the enterprise profit will be maximum.

The made expenses - incomes by that variant of the decision which we have refused making of the given decision. Always it is necessary to operate only with the future incomes and enterprise expenses. Also it is necessary to take into consideration only those expenses which change with change of a variant of the decision. If incomes of the decision accepted now, not completely cover expenses of the last period such losses name irrevocable losses or irreversible expenses.

Regulated - expenses, for which size the head of the given division can make direct impact and bears responsibility for their size. No controllable - expenses, for which size the head of the given division cannot affect and, hence, should not and bear responsibility for these expenses.

1.3. Information on expenses in account politician enterprise telecommunication

Specificity of functioning of the organizations of communication and wide range of rendered services create certain problems at formation of rational system

of the account of expenses. With that end in view revealing of full structure of expenses on each service that is impossible without detailed studying and the account of expenses on separate stages of technological process is necessary. Therefore maintenance of the exact account of expenses assumes interacting work of accounts department and other structural divisions of the organization on drawing up and processing of the primary documentation. Besides, introduction of new technologies has led to filling by the new maintenance of traditional kinds of activity, occurrence of absolutely new services for which it is necessary to establish the list of the expenses included in the cost price, and also an order of the account and accountings their cost prices.

Statutory acts in the registration policy provide possibility of a choice of variants of charge of amortization on the basic means and non-material actives, reflex ions of process of acquisition and preparation of materials, work in progress estimations (for the communication organizations the given position matters in the presence of the auxiliary manufacture which production has material character), account of expenses of manufacture, accountings production cost prices (works, services) and formations of financial result, the account and financing of repair of the basic means, recognitions of commercial expenses; formations of reserves of forthcoming expenses and payments and creation of reserves on doubtful debts.

The share of materials in structure of expenses of the organizations of communication is great enough. As a part of material expenses cost of raw materials and materials, the half-finished products, the completing products used directly for the industrial purposes is considered. Material stocks are accepted to the account under the actual cost price which is estimated depending on a way of acquisition of the given property.

Definition of cost of the rests and leaving commodity-material stocks is made under the identified cost price of corresponding unit, at the average cost (AVECO), under the cost price of the first on time of acquisition of commodity-material stocks (FIFO).

The commodity-material stocks used by the organization in a special order and not being interchangeable, and also made and intended for special projects, are estimated on a method of the identified cost price of corresponding unit.

Definition of cost of each unit of commodity-material stocks on method AVECO is made by division of the general cost price of identical units of stocks into their total.

On method FIFO in the cost price of leaving units of commodity-material stocks cost of those stocks which have been got or made first of all concerns, and cost of commodity-material stocks on the period end consists of a total cost of units of stocks which have been got or made by the last.

Essential value for trustworthy information reception about expenses has correct reflation in the account of the information on cost formation outside of turn actives and an order of repayment of their cost. The given question concerning cost of the basic means since process of rendering of a telecommunication service assumes, as a rule, involvement of a considerable quantity of the equipment is especially actual.

Amortization is charged by application of following methods:

1) Uniform charge of amortization.

The method of uniform charge of amortization consists that amortization is charged in regular intervals, equal shares starting with depreciable costs of the basic means during term of their useful use.

2) Amortization charges it is proportional to amount of executed works.

The annual sum of depreciation charges at the given method is defined proceeding from a natural indicator of volume of production (works, services) in the accounting period and parities of an initial project cost of the basic means behind a minus of liquidating cost and prospective volume of production (works, services) for all term of useful use of object of the basic means.

At a heavy use of the basic means, and also at the big influence of scientific and technical progress, amortization of the basic means is expressed by the accelerated amortization which pays off following methods:

❖ Method of the decreasing rest with the doubled norm of amortization;

❖ Method of the sum of years (cumulative method).

The annual sum of depreciation charges at a method of the decreasing rest with the doubled norm of amortization is defined proceeding from a residual project cost of the basic means for the beginning of fiscal year and the doubled norm of the amortization estimated proceeding from term of useful use of this object.

According to a method of the sum of years the norm of amortization in each year is defined as a share in depreciable the costs, remaining till the end of amortization term. The share is defined by division of quantity of the full years which have remained before the termination of depreciation charges, into the sum of serial numbers of the years making term of amortization.

During term of useful use of object of the basic means charge of depreciation charges does not stop, except cases of its transfer in the order established by the legislation on preservation, and also in completion, an additional equipment, reconstruction, modernization, modernization of object under condition of its full stop.

Cost of objects of non-material actives is repaid also by charge of amortization during a target date of their useful use. Term of useful use is understood as the period during which use of object of non-material actives urged to bring in the income of the organization or to serve for performance of the purposes of its activity.

Depreciation charges on objects of non-material actives on which cost repayment is made, are defined by linear way, in the way of write-off of cost is proportional to production volume (works, services), or way of the reduced rest.

Creation of reserves also influences size of expenses of the accounting period, increasing or reducing financial results. The organizations are authorized to create following kinds of reserves: on forthcoming payment of holidays; on payment of the annual bonus; on repair of the basic means; on guarantee repair and other purposes provided by standard system of regulation.

Creation of reserves basically it is directed on maintenance of uniform inclusion of separate kinds of expenses in the cost price of services that provides alignment of expenses and financial results on the accounting periods.

The organization can create a reserve if the debts have arisen by calculations for production, works, services, term of its repayment under the contract has expired, and repayment guarantees are absent.

Reserves on doubtful debts are created for specification debtor debts that allow to define more precisely financial results of the organization and to show a real picture of its financial condition. For the organizations of communication creation of the given kind of a reserve and correct definition of its size is rather pressing question since by calculations for a telecommunication service in many organizations the size debtor debts tends to increase.

At formation of a reserve of expenses on repair of the basic means, expenses for manufacture join the sums of deductions calculated proceeding from annual cost of repair.

In the registration policy following positions should be reflected:

1) The fact of creation of a reserve of expenses on repair of the basic means;

2) The annual sum of expenses on repair of the basic means;

3) Presence of repair work with a long cycle in the given accounting period.

The reserve on forthcoming payment of holidays to workers is defined proceeding from the sums of expenses for payment of their work, the holiday sums accepted at calculation. Reserves are formed monthly on the percent provided in the plan, from actually added wages of the worker.

One more point which is subject to reflation in the registration policy - a variant of the account of expenses also accountings cost prices. Necessity of a choice of a way of distribution of indirect expenses between objects accountings arises both at the account of the full cost price, and at the account of the incomplete cost price regarding distribution of indirect production costs.

Indirect expenses arise in connection with the organization and service of production and management of it and consist from the general industrial and the general economic expenses.

The general industrial expenses are connected with service and management of manufactures in organization shops. The structure and the size general industrial expenses are defined by estimates on the maintenance and operation of the equipment, administrative and economic expenses of shop.

The following kind of indirect expenses - the general economic expenses which are connected with management and organization service as a whole.

For trustworthy information reception in system of the account of expenses it is necessary to choose the most rational variant of the account of expenses for manufacture, accounting cost prices of production and formation of financial result. We will consider two basic approaches.

The calculation variant assumes reflation during the accounting period on accounts of the account of expenses of all used resources with their division on direct and indirect which gather on is collective-distributive accounts. The given expenses are subject to write-off in the debit of accounts of the account of the basic and auxiliary manufacture with simultaneous distribution on objects accounting, in which cut the analytical account to proportionally this or that base of distribution will be organized. The full actual industrial cost price of production, works, and services is as a result formed.

Other variant assumes division of all expenses on industrial and periodic. Direct industrial expenses gather under the debit of accounts of the account of the basic and auxiliary manufacture, indirect industrial expenses - under account 25 debits «The general industrial expenses». In the end of the accounting period indirect industrial expenses join in calculation of the cost price of separate kinds of production, works and services. Periodic expenses at this variant do not join in the cost price of objects accounting, and are written off in the end of the accounting period directly on reduction of a gain from sales of production, works and services.

At a choice of a variant of the account of expenses of the organization should be guided by observance of economic principles of definition of the cost price and trustworthy information formation about expenses. Now accounting co-ordinates with process of pricing and gets the increasing urgency for the communication organizations.

With development of market relations independence of the organizations of communication in questions of an establishment of the prices for rendered services, especially in sphere of new services extends. In these conditions the problem accountings consists in calculating such cost price which in working conditions in the market will provide the organizations certain profit. Now the organization of calculation work is directed on definition of the exact actual cost price and a calculation possibility forecast cost price variants, drawing up of standard accounting, the organization of the control over their observance.

Ⅱ. THE ANALYSING OF EXPENDITURES ON COMMUNICATION SERVICES IN TELECOMMUNICATION COMPANIES

(Bukhara branch of JSC «Uzbektelecom»)

2.1. The general data on branch Bukhara of «Uzbektelecom» JSC

Bukhara branch of «Uzbektelecom» JSC was created as a result of joining of «Bukhara Telecom» JSC to «Uzbektelecom» JSC in 2001 according to the Decree of the Cabinet of Ministers № 488 of December 27, 2001 «On measures for preparation to privatization of „Uzbektelecom“ Joint Stock Company».

The branch provides local, long distance and international communication services, as well as on the basis of the telecommunication network provides data transmission and Internet access services.

There are 12 telecommunication units in the structure of the branch: urban communication node of Bukhara city and Alat, Vobkent, Galaasiya, Gijduvan, Kagan, Karakul, Karaulbazar, Romitan, Jandar, Shafirkan, Peshku district communications centers.

Local telecommunication network has 158 EDS with the capacity of more than 125.4 thousand numbers, 84.4% of which are digital.

During the years of independence a number of projects for development and modernization of telecommunication network of «Bukhara Telecom» branch have been implemented.

In particular, in 1996, in cooperation with South Korean «Daewoo Telecom» company reconstruction of outdated analog telecommunication stations in Bukhara city based on digital switching equipment of «DTS 3100» type was carried out.

In 1997–1999, out of the proceeds of credit of Japan International Economic Cooperation Fund «IECF» gradual replacement of all analog telecommunication stations in cities and regions by digital switching stations was made. 18 EDS with total capacity of 65.0 thousand numbers and 4.2 thousand channel ALDDS in Bukhara have been built.

As a result, the capacity of city telephone stations increased by 18.3 thousand numbers, and the capacity of long-distance exchanges — by 4 thousand numbers.

In addition, for development of rural infrastructure and provision of modern services to population living in rural areas, a number of promising projects is being implemented.

The structure of incomes of services given by branch is reflected in drawing 2.1.1.

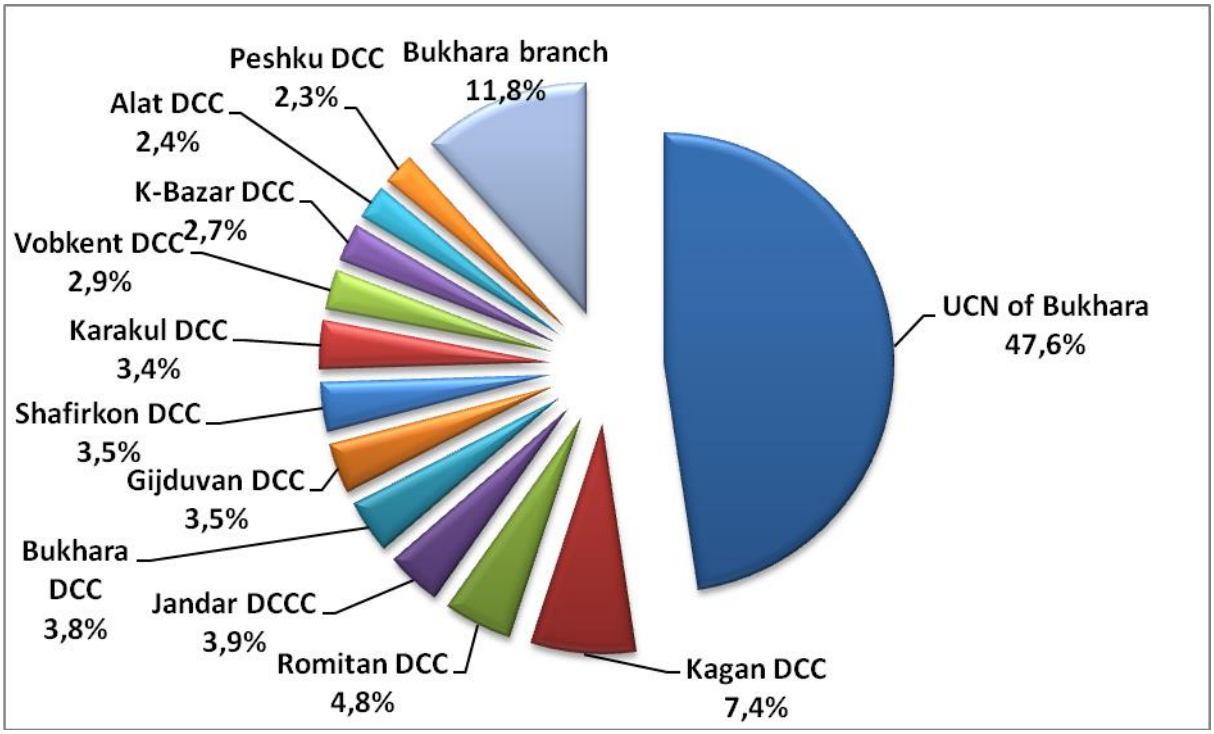

Fig 2.1.1. The financial activity Bukhara branch of «Uzbektelecom» JSC[3]

The greatest share in incomes is occupied with urban communication node of Bukhara - more than 47,6 %, the next stages Bukhara branch and Kagan district communication center make 11,8 and 7,4 % accordingly. So the next indicator belongs to respectively Romitan DCC, Jandar DCC, Gijduvon DCC and so on.

Incomes of granting of access to the Internet which makes branch since 2013 make more than 12 %.

In a network Bukhara UCN the principle providing creation of universal transport system, integrally uniting network resources which carry out functions of an information transfer, control and management is used. Key parameters of development of the Bukhara city telephone system are carried out according to the

[3] The information about financial activity of Bukhara branch “Uztelecom” JSC in 2013

National program of development of telecommunication networks of Republic Uzbekistan, Cabinet R. Uz Decision. № 200 from 06.06.2002 "About measures on the further development of a computerization and introduction of information-communication technologies», and also the decision of Meeting UzSCCIT from 16.02.2006 under the project «Modernizations and developments of a local network of telecommunications of a city of Bukhara».

Branch problems 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, Bukhara UCN 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 «Uzbektelecom» JSC concludes contracts and conducts calculations 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 indicator of the enterprise for 31.12.2013 are resulted.

The total incomes in 2013 have made 17453600 thousand sum, from that has consisted incomes of primary activity 16472999 thousand sums and other incomes 980601 thousand sums. So this production achieves to growth over over last year.

Table 2.1.1.

Data on financial indicator of branch in 2013[4]

The name	Thousand sum
TOTAL INCOMES	17453600
- TOTAL INCOMES OF PRIMARY ACTIVITY	16472999
- OTHER INCOMES	980601
TOTAL EXPENSES	14981646
- THE INDUSTRIAL COST PRICE	9840295
- PERIOD EXPENSES	5141351

Also for an estimation of a financial position of the enterprise dynamics of incomes and expenses from primary activity (tab. 2.1.1.) has been considered.

This tab.2.1.2 described incomes and expenses from 2011 to 2013.

Table 2.1.2.

Dynamics of incomes and expenses from primary activity[5]

The name of indicators	2011 thous.c	2012 thous.c	Rate of a gain	2013 thous.c	Rate of a gain
Incomes of primary activity	10706599	14529855	35,7	16472999	13,4
Expenses on production and realization	6552042	8754896	33,6	9840295	12,4

Data about dynamics show, in 2012 speed of growth reached 35,7 percent over in 2011. That rates of a gain of incomes of primary activity in 2013 have exceeded rates of a gain of expenses on rendering of services on 13,4% that is reflected in drawing 2.1.2.

[4] The report on financial result - Form N 2 on Bukhara branch "Uztelecom" JSC from 2011 to 2013

[5] The analysis of tariff incomes (with realization and the VAT) on Bukhara branch "Uztelecom" JSC Expenses on Bukhara branch "Uztelecom" JSC from 2011 to 2013

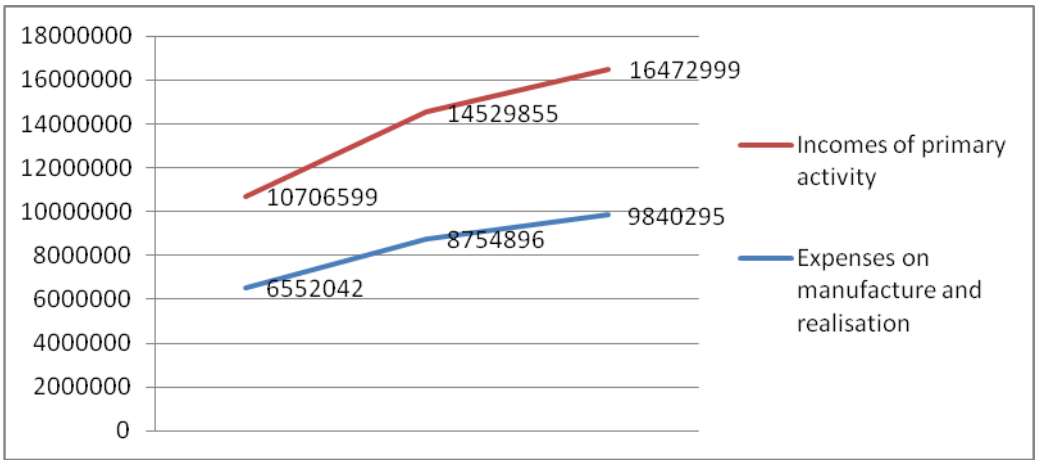

Fig. 2.1.2. Dynamics of incomes and expenses from primary activity[6]

So next tab.2.1.3. represented the basic financial indicators three years.

Table 2.1.3.

The basic financial indicators for 2013 on Bukhara branch "Uzbektelecom" JSC[7](thousand sum)

The name of indicators	2011	2012	Deviation 2012 to 2011	2013	Deviation 2013 to 2012
The added incomes (without the VAT)	**9166767**	**12722481**	**3555714**	**13015436**	**292955**
The industrial cost price	**6 552 040**	**8754896**	**2202856**	**9840295**	**1085399**
Total financial result	**2 614 727**	**3967585**	**1352858**	**3175141**	**-792444**
Total period expenses	3379175	3720571	341400	5141351	1420780
Other operational incomes	1070214	453118	-617096	662431	209313
Finacial result from BIA	**305766**	**700132**	**394366**	**-1103779**	
Expenses from financial activity	77475	-		-	
Financial result from BPA	**228291**	**700132**	471841	**-1103779**	
The profit tax	-	126754		113170	-13584
Other taxes and deductions	214644	-		6191	
Net profit	**13 647**	**573378**	**559731**	**-1223140**	-

[6] It is developed by the author

[7] The basic financial indicators on Bukhara branch "Uztelecom" JSC from 2011 to 2013

In 2011 year the added incomes (without the VAT) had increased than 2012. It consisted 3555714 thousand sums. In 2013 this indicator achieved to develop 292955 thousand sums. It was completed perfectly. But industrial cost price had grown every year too. The next indicator total financial result in 2012 year had grown than last year. This was nice growth, namely 1352858 thousand sums. In 2013 financial result was negative growth. Net profit was the same as only in 2013 it didn't achieved the growth. It was to damage 1223140 thousand sums. Cause of this had increased operation expenses.

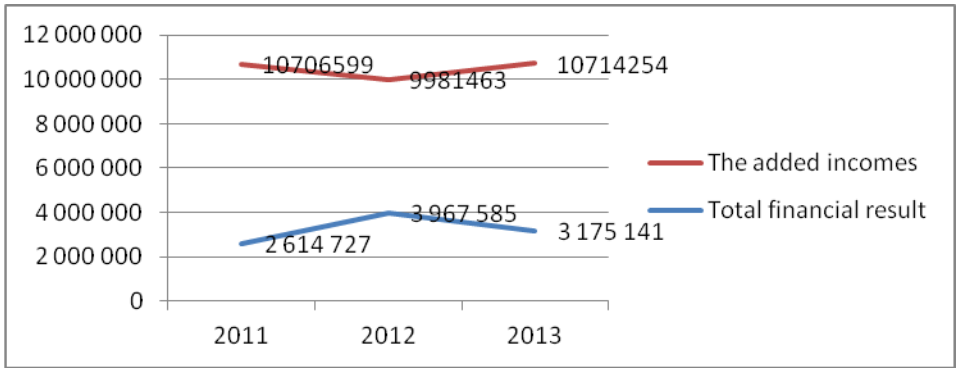

Fig. 2.1.3. Dynamics of incomes and expenses on financial activity [8]

It is obvious, that the enterprise bears considerable expenses on financial activity. To find means in structure of expenses for a covering of the given expenses the factorial analysis of planned expenses has been carried out and economy reserves are found.

2.2. The factorial analysis of expenses of Bukhara branch

Source of carrying out of the analysis of expenses of branch Bukhara are F №1 «Accounting balance» for 2011-2013, F №2 «the Report on financial results» for 2011-2013 and decoding of expenses for 2011-2013.

[8] It is developed by the author

The branch is allocated by property «Uzbektelecom» JSC on rights of use and managements. The balance made by branch, joins in balance of the joint-stock company. The income of branch primary activity is formed proceeding from volume of realization of services of the telecommunications rendered to users under tariffs, established according to the legislation, to contractual tariffs and settlement rates, minus a share of means of the general gain directed in «Uzbektelecom» JSC for the further redistribution according to the interest rate.

Expenses of the production factors used for industrial and commercial activity are called as production costs.

From the economic point of view costs represent cost of all spent materials and services.

On the basis of participation in production distinguish the cores and unprofitable costs.

The basic (direct) costs are directly connected with production manufacturing (raw materials, the basic materials, fuel, a wages).

Unprofitable (indirect) costs it is the expenses connected with service of process of manufacture and management: commercial (внепроизводственные expenses).

Depending on change of volume of manufacture costs are grouped as conditional-constant and conditionally-variables.

Variable costs are expenses which change proportionally to change of volume of output (raw materials, the basic and auxiliary materials, wages of workers etc.)

In branch Bukhara accounting of the cost price of each separate service is not conducted. The planned service of the enterprise makes the estimate of expenses on every quarter on each telephone exchange, and in the end of the period makes the factorial analysis of the expenses suffered in the accounting period and reports for the revealed deviations before «Uzbektelecom» JSC.

In table 2.2.1. The analysis of structure of expenses (data are expressed in thousand sum) is presented.

Table 2.2.1

Expenses on financial and economic activity for 2013[9] (thousand sum)

The name of Indicators	In total expenses	Including					It is increased. N./region Base
		The industrial prime cost	The period expenses	From them			
				AMP	Expenses on realisation.	Operation expenses	
IN TOTAL EXPENSES	14 981 646	9 840 295	5 141 351	849 047	12 105	4 280 199	1 126 950
Expenses for a payment	4 734 054	4 304 291	429 763	429 763			
Expenses for socially deductions	1 196 185	1 075 465	120 720	120 720			
Materials, fuel, spare parts	1 122 696	1 116 427	6 269	6 269			
The electric power	340 903	324 275	16 628	16 628			
Transport expenses	3 851	3 851	0				
Amortisation (deterioration)	1 180 006	1 155 598	24 408	24 408			
Repair fund	5 602	5 602	0				
Charges of the office car	112 882		112 882	112 882			
Payment of m./mountains and m./plank beds tel. Conversations	27 406		27 406	27 406			
Expense accounts	600		600	600			
Payments of compensating and stimulating character	1 560 132		1 560 132			1 560 132	361 321
On payments insurance compensa.character	428 718		428 718			428 718	
Payments and the expenses which are not considered at charge of wages	267 335		267 335			267 335	
Expenses on a professional training	10 122		10 122			10 122	
Payment of the services of the bank	153 255		153 255			153 255	
Payments in the ecologist. Etc. charitable. Funds	157 403		157 403			157 403	157 403
Deductions in a pension fund	229 048		229 048			229 048	
The tax to property	146 191		146 191			146 191	
The tax to the earth	65 179		65 179			65 179	
The tax to water	3 695		3 695			3 695	
Deductions on development school images.	71 578		71 578			71 578	
Deductions in Road fund	200 417		200 417			200 417	
Losses, penalties, meerschaum	13 359		13 359			13 359	13 359
Expenses on advertising and marketing	12 105		12 105		12 105		
Miscellaneous costs	2 938 924	1 854 786	1 084 138	110 371		973 767	594 867

In total expenses Bukhara branch consisted 14 981 646 thousand sum, as follow 65.7 % fits industrial prime cost, that is to say 9840295 thousand sum. The

[9] Expenses for production on Bukhara branch for 2013.

other 34.3% matches the period expenses. Number of this indicator is 5141351 thousand sum, that is reflected in drawing **2.2.1** Besides the period expenses is included three expenses. They are AMP, expenses on realization and operation expenses.

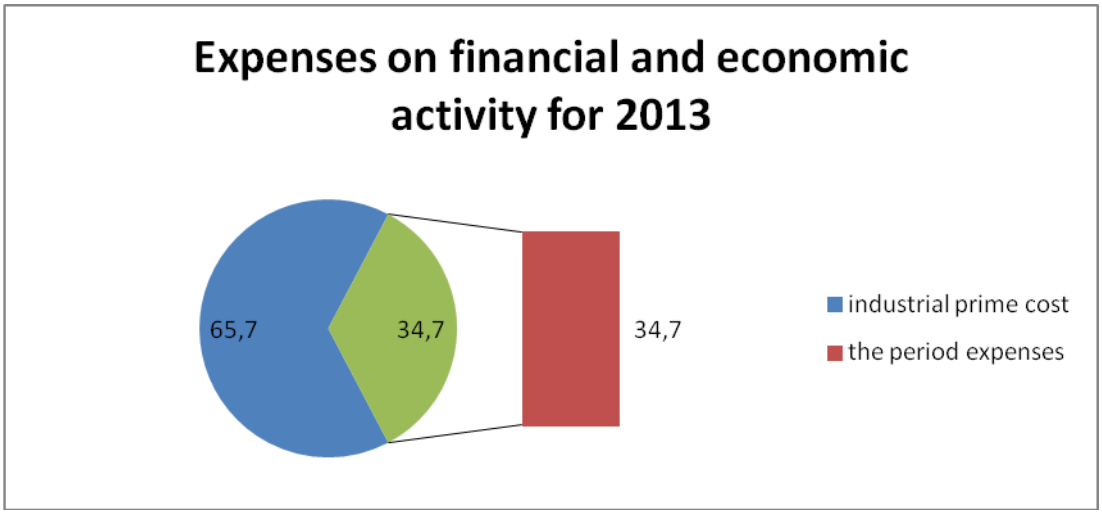

Fig. 2.2.1 Structure of expenses on financial and economic activity for 2013[10]

Branch Bukhara uses standard system of the account of the expenses, providing the current control, allowing to establish the reasons of deviations from objects in view and to master new reserves of economy. Because it is impossible to connect expenses with unit of rendered service because of continuous character of the "know-how" in branch it is used on the process a method of the account of expenses. Calculation of the cost price of services is conducted by distribution direct industrial, the general industrial, the general economic and other expenses of the accounting period for rendered services in equal shares. Direct and indirect production costs are considered under accounting articles on all volume of services. Process of accumulation of expenses goes in parallel manufacture process. On each unit of service it is not required to detailed elaboration of expenses. In this connection the average cost price of service is defined by division of the sum of all production costs for the period on quantity of the rendered services.

[10] It is developed by the author

In table 2.2.2 the factorial analysis of expenses, the industrial cost price of services is resulted.

Table 2.2.2

The analysis of the industrial cost price for 2011-2013[11]

The name of indicator	2011	2012	Rate of a gain%	2013	Rate of a gain%
1. THE INDUSTRIAL COST PRICE	6 552 042	8 754 896	33,6	9 840 295	12,7
Expenses for a payment	2 697 115	3 520 121	30,6	4304291	22,3
Deductions on insurance	671 592	880 509	31,1	1 075 465	21,1
Amortisation (deterioration)	1 530 451	1 423 819	-7.4	1 155 598	-19,9
Materials, fuel, spare parts	804 893	1 174 281	45,8	1 116 427	-5
The electric power from the party for industrial needs	209 080	247 617	18,4	324 275	30.9
Transport expenses	25 100	8 642	-64,5	3 851	-65,5
Repair fund	193 209	215 182	11.4	5 602	-97,4
Other industrial expenses	420 602	1 284 725	200.4	1 854 786	44.4

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 in 2012 percent 33,6 and 2013 percent 12,7 , 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 more 1085399 thousand sums than 2012. From -7,4 % the share of amortization has decreased to -19,9 %. Here the proof tendency of considerable excess in 2011 over 2012 throughout 2 years was developed for materials, but in 2013 has decrease to 5 percent. It is good tendency. Two given articles of expenses have the greatest relative density so the economy on another cannot render essential influence on the general decrease in expenses. In total in 2013 the general economy under the industrial cost price changes positive degree that characterizes the good tendency in comparison with previous years.

[11] The report on financial result - Form N 2 on Bukhara branch "Uztelecom" JSC from 2011 to 2013

The analysis of administrative expenses is reflected in table 2.2.3

Table 2.2.3

The analysis of administrative expenses for 2011-2013[12]

(Thousand sum)

The name of articles of expenses	2011		2012			2013		
	In fact	Includes %	In fact	Includes %	Rate of a gain%	In fact	Includes %	Rate of a gain%
Administrative expenses:	**566 060**	**100**	**757 077**	**100**	**33,7**	**849 047**	**100**	**12,1**
Expenses on payment of work AMP	285 432	**50,4**	373 642	**49,4**	**30,9**	429 763	**50,6**	**15**
Deductions on insurance	76 858	**13,6**	101 603	**13,4**	**32,2**	120 720	**14,2**	**18,8**
Charges of the office car	74 228	**13,1**	125 330	**16,5**	**68,8**	112 882	**13,3**	**-10**
MG payment, MH bodies. Speak.in a limit. And over lips. Norms	16 791	**2,9**	25 150	**3,3**	**49,8**	27 406	**3,2**	**8,9**
Materials	6 004	**1,1**	11 639	**1,5**	**93,8**	6 269	**0,7**	**-46,2**
The electric power from the party	45 164	**7,9**	13 170	**1,7**	**-70,1**	16 628	**1,9**	**26.2**
Depreciation charges	11 344	**2**	20 862	**2,7**	**83,9**	24 408	**2,9**	**17**
	50 239	**9**	85 681	**11,5**	**70,5**	110 971	**13,2**	**77,6**

The administrative expenses have changed negative and positive side for three year. The most shares administrative expenses have consisted expenses on payment of work AMP, such as in 2011- 50,4%, 2012- 49,4 and the last year 50,6%. This indicator in 2013 grew 12,1 percent than last year. Next position deduction insurance and charges of the office car have taken in administrative expenses. Share of deduction insurance have taken to suit 32,2% and 18,8%. The enterprise began to reproduce the electric power at the expense of own, more economic transformers. So that in 2011 had spent than 2012, which was to say 32000. For the considered period the share of materials with 46,2 % has considerably decreased and their over-expenditure in 2013 has made 5731 thousand sum that is connected with moving to a new building of the company. Changes in relative density of other articles of expenses are not so obvious. The fund of payment AMP, social deductions and amortization made the considerable

[12] The report on financial result - Form N 2 on Bukhara branch "Uztelecom" JSC from 2011 to 2013

over-expenditure in 2011. As a whole at the expense of administrative expenses it has been spent in 2013 91970 thousand sum, that there is more than sum spent in 2012.

The analysis of operational expenses is presented in table 2.2.4

Table 2.2.4

The analysis of operational expenses for 2011-2013[13]

The name of articles of expenses	**2011**		**2012**			**2013**		
	In fact	**Includes %**	**In fact**	**Includes %**	**Rate of a gain%**	**In fact**	**Includes %**	**Rate of a gain%**
Payments of compensatory and the stimuli the character	1294974	**46,2**	1664564	**56,2**	**28,5**	1560132	**36,4**	**-7**
Deductions on insurance	271 197	**9,6**				428 718	**10**	
Material aid and social privileges	285 851	**10,2**				267 335	**6,2**	
Expenses on preparation and retraining of personnel	1 743	**0,06**	3 461	**0,1**	**98,6**	10 122	**0,2**	**192**
Fee of bank and deposit	113 312	**4**	117 928	**3,9**	**4**			
Payments in ecologic. Etc. Welfare funds	55 895	**2**	64 777	**2,2**	**15,9**	153 255	**3,6**	**136**
Deductions in a pension fund	146 668	**5,2**	203 560	**6,8**	**38,8**	157 403	**3,7**	**-33**
The tax on school development	45 834	**1,6**	63 610	**2,1**	**38,7**	229 048	**5,3**	**260**
The tax to property	103 880	**3,7**	109 198	**3,6**	**5,1**			
The tax to the earth	49 096	**1,8**	59 035	**2**	**20,2**	146 191	**3,4**	**147**
The tax to water	2 417	**0,08**	1 868	**0,6**	**-32**	65 179	**1,5**	**Much**
Other taxes and payments in the local budget	138 720	**4,9**	178 115	**6**	**28,4**	3 695	**0,08**	**-98**
Losses, penalties, Singing	3 421	**0,1**	107 766	**3,6**	**Much**	13 359	**0,3**	**-88**
Miscellaneous costs	291 388	**10,56**	385 822	**12,9**	**32,4**	973 767	**25,95**	**152**
Total operational expenses:	**2 804 396**	**100**	**2 959 704**	**100**		**4 280 199**	**100**	

The operational expenses every year has been different scene. Comparing structure of expenses for considered in 2011,2012 and 2013, payments of compensatory and stimulating character have consisted the most share of operational expenses, this number at percent to suit 46,2%, 56,2% and 36,4%. But in 2013 decreased payments of compensatory and stimulating character 7 percent than 2012. Also miscellaneous costs had increased skyrocket the other expenses. Share of operational expenses consisted to fit 10,56%, 12,9% and 25,95%. In 2013

[13] The report on financial result - Form N 2 on Bukhara branch "Uztelecom" JSC from 2011 to 2013

miscellaneous costs reached result of record, that is to say 152%. It has occurred at the expense of acceptance in 2013 of Position «About extra charges and incentive payments (bonuses) for the performed works «Uzbektelecom» JSC. As a whole the majority of articles of expenses has provided the absolute over-expenditure. In spite of the fact that in the sum operational expenses have not shown economy, the good tendency as in previous year there was a considerable over-expenditure is traced.

This tab. 2.2.5 described structure of period expenses.

Table 2.2.5

The analysis of period expenses for 2011-2013[14]

The name of articles of expenses	2011		2012			2013		
	In fact	Includes %	In fact	Includes %	Rate of a gain%	In fact	Includes %	Rate of a gain%
Expenses on realisation	8 719	0,2	3 790	0,2	-57	12105	0,3	219
administrative expenses	566060	16,8	757077	20,3	33,7	849047	16,5	12,1
operational expenses	2804396	83	2959704	79,5	5,5	4280199	83,2	44,6
Total period expenses	3 379 175	100	3720571	100	10,1	5141351	100	38,2

This table described analyses of period expenses. The period expenses separated three parts. So that, the most share period expenses have taken operational expenses in 2012- 79,5%, 2013- 83,2%. The next position administrative expenses consisted. This number at percent was in 2012- 20,3%, 2013- 16,5%. The other part of period expenses has taken expenses on realization. The operational expenses reached 44,6 percent in 2013.(tab.2.2.5)

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.

[14] Expenses on Bukhara branch "Uztelecom" JSC from 2011 to 2013

According to the added incomes and working costs the cost price 100 sum the income under the formula 2.1 has been calculated.

$$P_{100}=W/I*100, (2.1)^{15}$$

Where: P_{100}-prime cost 100 sum the income; I - incomes; W-working costs.

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

$$\Delta W=I_1 * (P_1-P_0)/100, (2.2)$$

Where: I_1-income the accounting period.

Calculations are presented in table 2.2.6

Table 2.2.6

Calculation of the cost price 100 sum the income[16]

Year	Incomes (Thousand sum)	Rate of a gain (%)	The operational Expenses (Thousand sum)	Rate of a gain (%)	The cost price 100 sum the income (sum)	Economy of the operational Expenses (Thousand sum)
2011	10706599		6552041		61	
2012	14529855	35,7	8754896	33,6	60	-145298,55
2013	16472999	13,4	9840295	12,4	59	-164729,99

Apparently from calculations, decrease in the cost price 100 sum the income and economy of working costs in 2013 was promoted by that rate of a gain of incomes was more rate of a gain of expenses on 13 %. Calculation of the cost price 100 sum the income had changed positive side.(2.2.6)

As in branch Bukhara 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.

[15] http://siblec.ru/index.php?dn

[16] The report on financial result - Form N 2 on Bukhara branch "Uztelecom" JSC from 2011 to 2013

In table 2.2.7 classification of the costs entering into the industrial cost price is resulted.

Table 2.2.7

Classification of costs on manufacture[17]

Straight lines	**Constants**	**Variables**
	The personnel salary	Materials, Fuel
	Expenses for social deductions	
	Amortization of transfer devices and office buildings	
The indirect	The electric power	Transport expenses
	Other production costs	
	Repair fund	

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. Factor calculation has been made for carrying out of the operational analysis marginal the income, a threshold of profitability and a stock of financial durability of the enterprise.

The stock of financial durability characterizes excess of an actual gain from realization over a profitability threshold (Fig. 2.2.2).

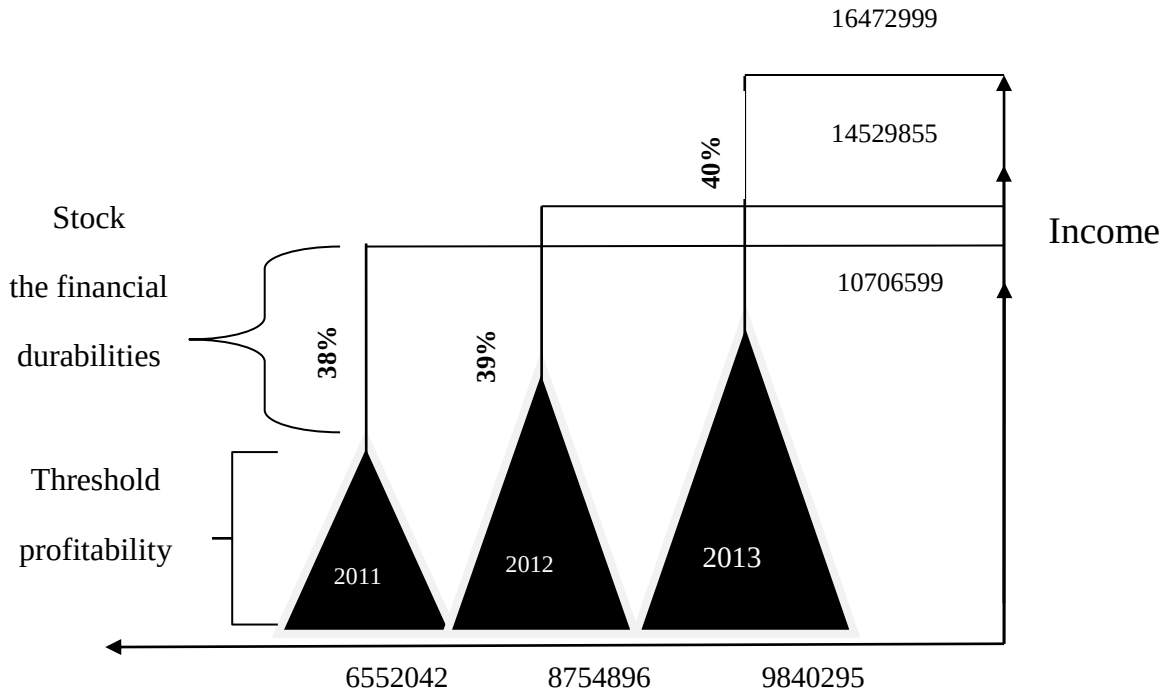

Fig. 2.2.2 A threshold of profitability and a stock of financial durability[18]

[17] It is developed by the author

[18] It is developed by the author according to Bukhara branch

Also calculation of profitability of expenses for manufacture and production realization has been made. The given factor characterizes a recoupment of production costs and shows, how many the enterprise has profits from everyone suma, spent for manufacture and production realization.

Profitability of expenses pays off, as the relation of the sum of the pure monetary inflow consisting of net profit and amortization for the accounting period, to the sum of expenses for manufacture and production realization

.

Ⅲ. EFFICIENCY ESTIMATION OF OPTIMIZING EXPENSES IN BUKHARA BRANCH OF «UZBEKTELECOM» JSC AND WAYS OF ITS PERFECTION

3.1. An estimation to efficiency of optimizing expenses in branch Bukhara «Uzbektelecom» JSC

As a result of the carried out research following facts are elicited. The tendency to improvement of performance of the plan under the industrial cost price of rendered services is noted. The absolute economy has made 1085399 thousand sums. Under administrative expenses for 2013 the absolute economy has made 12,6 % from 2012, the fact under operational expenses had been grown than plan. This indicator had consisted 38,5 percent. Cause of this payment of compensatory, taxes and materials expenses had been surpassed. The plan over-expenditure under expenses on realization in 2012 was less 90 % than in 2013, it has been saved 37895 thousand sums.

Managing subjects monthly make revaluation of currency articles of balance on last number of accounting month and for date of fulfillment of economic operations on a Central Bank rate.

With a view of revaluation and definition of a course difference to currency articles of balance currency means in cash desk, on depositary and loan bank accounts, including letters of credit concern; monetary documents in a foreign currency; the short-term and long-term investments expressed in a foreign currency, and also debtor and creditor debts, credits and the loans expressed in a foreign currency

The basic means are not subject to revaluation; non-material actives; the equipment to installation; capital investments; the commodity-material stocks of the managing subject got for a foreign currency; the sizes of the authorized capital and a parity of shares of founders of the managing subject, including the enterprises with foreign investments.

The formed course difference at the discretion of the managing subject is written off on financial results or by direct reference, or by accumulation.

Course differences at a method of direct reference concern on results of financial and economic activity in process of occurrence. Course differences at an accumulation method concern on results of financial and economic activity in a following order:

On debtor and to creditor debts in a foreign currency - in process of their repayment (or write-offs);

In other cases - in process of fulfillment of economic operations with corresponding currency articles of balance.

Carried on financial results of the managing subject the positive (negative) course difference is considered as a part of incomes (expenses) of financial activity

Thus, affect occurrence of a negative course difference branch cannot. In connection with a lack of means payment of percent is tightened, there is a growth of the negative course difference leading to substantial damages.

Calculation of the cost price 100 sum the income has shown, that in 2013 it has decreased with 60 to 59 sums, that has provided economy of working costs at a rate of 164729,99 sum. It shows positive dynamics for the enterprise. The last figure chapter 2 expenses and income had shown to increase, besides calculation of profitability of expenses for manufacture and production realization has been made. The given factor characterizes a recoupment of production costs and shows, how many the enterprise has profits from everyone suma, spent for manufacture and production realization. Direction in telecommunication has increased type of service, relate of this grew expenses. All of them belonged together. Example: new technology IP TV brings in direction, it spend different expenses. Including this entered industrial cost price, administrative expenses, operational expenses and expenses on realization. This can show following indicators in 2013. All of expense increased: the industrial cost price -12,7, administrative expenses -4,9 and operational expenses -23.3.

3.2. Ways of perfection of a management efficiency expenses in branch

With a view of perfection of management efficiency by expenses at the enterprise following recommendations have been offered:

1. How to increase incomes

Nowadays income and expenses grow the main important problem for economy. Many countries have formed its own direction. Our direction is developing ITC sector. So in the beginning it has been many expenses. But this doesn't excuse reaching expenses. There are two methods to increase income.

a) Expenses decrease minimum degree, from that achieves maximum degree of income. How to decreases expenses. It decreases salary or the workers dismiss of job. There is no other way.

b) Developing of services sector. Customer wants quality service. We must provide it that customer wants.

2. To gather on debtor debt in time.

The main problem in Bukhara branch estimated to gather debtor debt. There are 12 telecommunication units in the structure of the branch: urban communication node of Bukhara city and Alat, Vobkent, Galaasiya, Gijduvan, Kagan, Karakul, Karaulbazar, Romitan, Jandar, Shafirkan, Peshku district communications centers.

Everyone has debtor debt the least – 3000 (thousand sum) in population. Causes of this population don't have enough knowledge. Explanation: in 2013 expenses on realization had done less than plan. The expenses on realization needs 40000(thous.sum) in plan, in fact has done 30 percent. It can do much advertising, so the population has known our direction. We develop 20 percent expenses on realization, such as our expenses are 20000. Just now every district communications centers gather 2000 thousand sum in debtor, all of them are 24000 thousand sum. Such as we achieve 4000 thousand sum to income. The second the population who has known about us will interest our new services.

The following offer on rationalization of expenses at the enterprise - the control over growth of constant expenses. Production of branch of communication

possesses the big degree a capital intensity that means that the share of constant expenses in the industrial cost price will always remain big. Hence not having possibility change structure of expenses branch Bukhara can to operate with volume of realization of the services. Owing to that tariffs for universal services of telecommunications are established as agreed «Uztelecom» JSC and Uz SCCT to influence the price of rendered services the branch also not in the right.

Preceding from results of the operational analysis it is visible, that for the considered period the optimal is relative density of constant expenses at a rate of 89 % from the general industrial expenses. At the given indicator and a gain of incomes of equal 30 % the stock of financial durability of the enterprise was maximum for three years (34 %). Dynamics shows, that the share of constant expenses in the industrial cost price gradually decreases, that is the positive moment. To avoid irrational reduction of costs, it is possible to establish the fixed share of constants and variable expenses and to plan them within the limits of this restriction. So for example, in the first year to establish a share of constant expenses at a rate of 89 %, it will allow to count to the enterprise a break-even point, so necessary volume of realization for overcoming of a threshold of profitability. In a consequence it is necessary to watch that the share of constant expenses did not increase, and decreased.

Constant expenses can be lowered, for example, at the expense of decrease in an overhead charge or more a heavy use of the available equipment. Decrease in constant expenses leads to decrease in level of full (simulative) expenses and, hence, to decrease in volume of break-even. Thereof the effect of change of profit will start to work at lower level of volume of manufacture.

3. Prime cost 100 sums the income changes positive side.

Apparently from calculations, decrease in the cost price 100 sum the income and economy of working costs in 2013 was promoted by that rate of a gain of incomes was more rate of a gain of expenses on 13 %. Calculation of the cost price 100 sum the income had changed positive side. In 2013 has been saved 164729,99 thousand sums.

As in branch Bukhara 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 simulative variables and constant costs gathers.

4. The following offer on improvement of managerial process by expenses - decrease in the cost price at the expense of labor productivity growth.

The formula 3.1. Estimation to efficiency of labour productivity.

$$P_L = I/W \quad (3.1.)$$

P_L- labour productivity

I - Income of primary activity

W- Average number of workers

In 2013 Income of primary activity is 16472999 thousand sum, average number of workers is 874 people. Solving example, we find labour productivity.

$$P_L = 16472999/874 = 18848$$

Labour productivity is 18848 thousand sum in 2013 year. If we increase 10 percent in labour productivity, such as we will develop 10 percent income of primary activity. In fact income of primary activity will be 18120642 thousand sum. That is to say we achieve 1647300 thousand sum.

Decrease in the cost price at the expense of labour productivity growth is possible only at an advancing rates of growth of labour productivity of rates of growth of average wages as only expenses for a payment in this case decrease, falling 100 sum incomes.

The increase in development of production at one worker can be reached or at the expense of organizational-technical actions (thanks to what change, as a rule, performance standards and quotations for work performance), or at the expense of an over fulfillment of the established performance standards (without carrying out of organizational-technical actions).

In the first case when performance standards and quotations change, the enterprise receives economy on wages of workers. It speaks that in connection with decrease in quotations the wages share in the cost price of a unit of production decreases. However it does not lead to decrease in average wages of workers as

with corresponding revision of performance standards the cost price of production at the expense of reduction of a share of wages in a unit of production simultaneously with growth of average wages of workers allows to lower carried out organizational-technical actions.

In the second case when the established performance standards and quotations do not change, the size of expenses for wages of workers in the cost price of a unit of production does not decrease. But with labour productivity growth the manufacture volume that leads to economy under other articles of expenses increases expenses on service of manufacture and management, in particular, are cut down. There is it because in shop expenses a considerable part of expenses - conditional-constant expenses. It means that their total sum does not change almost depending on performance of the plan of manufacture.

The factors influencing labour productivity can be united in three groups:

Material is connected with use of new technics, introduction of new technologies, kinds of raw materials and materials;

Organizational-economic is defined by level of the organization of work, manufacture and management;

Socially-psychological means socially-demographic structure of labour collectives, their level of preparation, a labour discipline, a moral and psychological climate in collective.

In Bukhara branch work on labour productivity increase can be spent at the expense of reserves of decrease in labour input, namely - introductions of new technologies of work, automation and manufacture modernization, at the expense of reserves of perfection of use of working hours - the organizations of work and production management, perfection of structure of the enterprise and at the expense of improvement of structure of shots - improvements of professional skill of employees, changes of a parity of the industrial and administrative personnel etc.

5. Increase in profitability of expenses.

For maintenance of high profitability of expenses it is necessary to provide higher rates of growth of pure monetary inflow in comparison with rates of growth of expenses. Here too the amortization policy can render strong influence. Application of methods of the accelerated amortization provides greater inflow of money resources.

Ways of decrease in the cost price besides increase of a technological level of manufacture, perfection of the organization of manufacture and work and volume of rendered services which already have been named above, also include: economy effort observance on all sides is industrial-economic activities the enterprises, improvement of use of natural resources and the account of branch factors. Apparently from the given data material inputs occupy the big relative density, therefore even insignificant savings of raw materials, materials, fuel, to energy by manufacture of each unit of production as a whole on the enterprise gives large effect.

The carried out analysis has allowed to reveal weaknesses in activity of the investigated enterprise and to find ways on liquidation of the given lacks. The offered recommendations are aimed at providing perfection of managerial process by expenses in Bukhara branch “Uztelecom" JSC.

IV. SAFETY OF VITAL ACTIVITY

4.1. Noise and vibration

Noise - a combination various on frequency and force of sounds. From the physiological point of view as noise is called any undesirable sound having harmful influence on a human body.

Noise can be mechanical (blows, fluctuations of separate details and the equipment as a whole); aerodynamic (noise of gases or air); hydrodynamic (the noise arising at movement of water or other liquids); electromagnetic (arises at work of power transformers).

Researches in the field of noise have shown, that noise is general biological irritant, influencing not only on hearing, but, first of all, on brain structure, causing shifts in various functional systems of an organism.

Physical characteristics of noise

1. Intensity of a sound - J, [Вт/м2].

2. Sound pressure - P, [Pas].

3. Frequency - f, [Hz].

Intensity - the quantity of energy transferred by a sound wave for 1 second through the area in 1 m^2, is perpendicular to distribution of a sound wave.

Sound pressure - additional pressure of air which arises at passage through it of a sound wave.

The human ear perceives sounds in a range from 20 Hz to 20 kGs.

The person starts to perceive a sound if its intensity will exceed the minimum limit named a threshold of audibility (for the person a threshold of audibility 10 dB). Increase of level of intensity of noise to 130 - 140 dB causes painful sensations and damages to a hearing aid (an acoustic trauma). Rupture of eardrums occurs at intensity of noise nearby 186 dB. Noise with intensity nearby 196 dB leads to damage of a pulmonary fabric. However and noise of small intensity, an order 50 - 60 dB, negatively influence nervous system of the person, causing a sleeplessness, inability to concentrate. If noise constantly operates on the person in the course of work, there can be various mental infringements, cardiovascular, gastro enteric and skin diseases. Under the influence of noise there is a blood pressure increase, pupils (visual acuity decreases) extend, the immune system of

the person worsens, there is an occupational disease - relative deafness. Hearing decrease on 10 dB is imperceptible for the person, on 20 dB - starts to disturb seriously. The further decrease in hearing leads to a physical defect and proof disability.

Sound with frequency below 20 Hz - an infrasound, and with frequency above 20 kGs - ultrasound.

The infrasound causes exhaustion, feeling of fear, headaches and dizziness's, and also reduces visual acuity.

The ultrasound is used in optics (for degreasing), medicine, the industry (welding, the soldering, defect copy).

Harmful influence of ultrasound on a human body is expressed in infringement of activity of the central nervous system, decrease in painful sensitivity, pressure change, and also structure and properties of blood. Or through the air environment, or contact by through the liquid and firm environment (action the ultrasound is transferred to hands working). The contact way is most dangerous to the person.

Noise is any sound undesirable to the person.

Space part where sound waves extend, name **a sound field**. In any place weeding pressure and speed of particles of environment change in time.

The difference between instant and average pressure in the environment is called **as sound pressure** (an amendment unit - the Pas). On hearing root-mean-square value of pressure of the River operates

The sensations of the person arising under the influence of noise, are proportional to the logarithm of absolute value of sound pressure.

$$L = 20\lg\frac{P}{P_0}, \text{ dB}$$

Where P_0 - threshold value of sound pressure on frequency 1000Gs (P_0=0,00005Pa).

The ear of the person perceives fluctuations with frequency from 20Gs to 20 kGs. More low and above these frequencies there are areas **infra -** and **ultrasound**.

Dependence of root-mean-square values of sinusoidal compound noise on frequency is called **as a noise spectrum**. In practice it is accepted to express a noise spectrum through values of levels of sound pressure in octave strips with following compound frequencies: 63, 125, 250, 500, 1000, 2000, 4000, 8000Gs.

Often for the noise characteristic use conditional physical size - **sound level** in dBA which is defined taking into account the frequency characteristic of sensitivity of an ear of the person (characteristic) and levels of sound pressure in octave strips.

Depending on character of a spectrum noise happens **voice-frequency** and **broadband**, under time characteristics - **constant** and **changeable**.

Noise action on the person depends on its **frequency**, **level of sound pressure**, **time of action** and **character of noise**.

At noise level 50-60dBA loading increases by nervous system, the blood pressure raises, there is a headache; at 90 dBA and above sensitivity of acoustical bodies decreases; at 145 dBa and more - damage of eardrums.

The basic sources of noise are vehicles, the industrial equipment, the civil work working as radio-and re-equipment, etc.

For prevention of negative influence of noise its **admissible levels** on workplaces and in territory of residential areas are established.

Vibration

Vibration - mechanical fluctuations of bodies with frequency less than 15 Hz perceived as concussion.

Under physical characteristics vibration has difficult classification:

- on a spectrum: narrow-band and broadband;
- on frequency structure: low-frequency 8 - 16 Hz, mid-frequency 31,5 - 63 Hz, high-frequency 125, 250, 500, 1000 Hz - for local vibration; low-frequency 91 - 4 Hz, mid-frequency 8 - 16 Hz, high-frequency 31,5 - 63 Hz - for the general vibration;
- under time characteristics: constant and changeable.

Physical characteristics of vibration

1. Frequency.

2. Amplitude of displacement.

3. Vibraspeed

4. Vibratemper.

On a way of transfer to the person vibration conditionally divide on:

□□local vibration - it is transferred to hands of the working;

□□the general vibration - it is transferred to the person in position sitting through buttocks, and in position standing through soles of feet.

Sources of vibrations

1. Local vibration

Tools of shock action (jackhammers), the manual mechanized cars of rotary action (a drill, a grinding circle, diselsaws).

2. The general vibration.

Transport, transport-technological (operators of dredges, elevating cranes), technological (hammers, stamps, vibroplotform).

Harmful influence of vibration on a human body consists in damage of various bodies and fabrics, its influence on the central nervous system, ears and sight, in fatigue increase.

Degree of distribution of fluctuations on a body depends on their frequency, amplitude, the area of sides of the body adjoining with vibroobject. At low frequencies vibration extends on all body with very small attenuation, covering oscillatory movement all body and a head. Thus, the more muscular efforts, the degree of distribution of fluctuations there is more. Danger is represented by the vibration which frequency coincides with resonant frequency of a body and internal bodies: 6 - 9 Hz correspond to a body resonance, 17 - 25 Hz - a head resonance, 60 - 90 Hz - a resonance of eyeballs.

As speed of occurrence of a muscular reflex on a push - 20 mc danger the rigid pushes represent, which time of increase less than 20 mc, and a protective role of a muscular reflex is insignificant.

Long influence of vibration can lead to proof pathological changes - vibraillnesses which mechanism of occurrence is not studied. Symptoms at local vibration - aching, breaking, nagging pains in hands at night and during rest. At the general vibration - dizziness, headaches, changes in a backbone, neuritis an acoustical nerve (hearing decrease on low and high frequencies).

Conclusions on a theme

In the course of ability to live on the person negative factors of a techno sphere operate: harmful substances, an ionizing radiation, noise, vibration, and electromagnetic fields. Level of their influence with development of industrial society increases that leads to deterioration of health of present and future generation.

Vibration happens **the general** and **local**. The general operates on all organism, and local - on separate parts of a body.

Regular influence of the general vibration at considerable vibraspeeds leads **vibradiseases** (headaches, infringement of work of heart). Local vibration causes angiosperms, decrease in mobility of joints. Treatment is effective in an initial stage of illness.

Depending on **a source of occurrence** vibration divide on **transport**, **transport-technological** and **technological**. In **a movement direction** the general vibration happens **vertical** and **horizontal**, local - three-dimensional.

Hygienic norms of vibration establish depending on a kind of vibration, a place, time and a direction of its action. Normalize vibraspeed or vibraaccelerations, or their logarithmic levels in octave strips with compound frequencies 1; 2; 4; 8; 32; 63Gs for the general vibration and 16, 32, 63, 125, 250, 500, 1000Gs for local vibration.

Methods and ways of struggle against harmful influence of noise and vibration conditionally divide into 4 groups:

1) Reduction of size of noise and vibration in sources of their occurrence (improvement of a design of cars and mechanisms, a serviceable condition of vehicles and roads);

2) Decrease in noise and vibration during their distribution (town-planning actions);

3) Individual protection frames (loose leaves, ear-phones and helmets);

4) Treatment-and-prophylactic measures (a special mode of work, preventive actions).

And vibrations measure noise level by special devices-measuring instruments (N&V).

Admissible levels of sound pressure for an infrasound in octave strips with compound frequencies 2, 4, 8, 16Gs make 150 dBA, in a frequency range 20-100kGs makes 110 dBA.

4.2. Illumination of work places

Illumination

- Optimum on size
- It is in regular intervals distributed on the area
- The spectrum should be approached to the solar
- Absence of a pulsation of size of light exposure in time

λ= 280-780 HM

LK - Lux - this the light exposure created by a light stream in 1 Lumen, the falling 1 sq. m of the area.

Light stream (vt / sq.) - the capacity of radiation falling to unit of the area.

Distinguish illumination - the physical factor and light exposure - its display.

Insufficient illumination leads to strong pressure of eyes, fast fatigue, short-sightedness, decrease in quality of work, marriage increase.

Too bright illumination irritates an eye retina, blinds, eyes quickly get tired and the industrial traumatism grows.

For rational illumination of a workplace performance of following conditions is necessary:

- constant light exposure of a working surface in time (pressure of a network fluctuates no more than on 4 %);
- the sufficient and in regular intervals distributed brightness of shined working surfaces;
- absence of sharp contrasts between a bright working surface and surrounding space;
- absence of sharp and deep shades on a working surface, to a floor, in passes;
- absence in sight of the shone surfaces possessing strong shine.

Lighting sizes

Light stream F - capacity of radiant energy which estimates on light sensation made by it on a human eye. It is measured in lumens (Lm).

Light exposure E - superficial density of a light stream dF, falling on surface dS and in regular intervals on it distributed. It is measured in lux.

$E = dF/dS$ (Lk)

Reflex ion factor. The light stream, falling on a body or a surface, is partially reflected, absorbed and passed. At calculations practical value has factor of reflex ion of shined surfaces which depends on colour of a surface, its conditions: at light wooden surface K_l = (35 - 40) %; at white ceiling K_l = (75 - 80) %.

The basic visual functions

Contrast sensitivity - ability of an eye to distinguish minimum levels of brightness of object and a background.

Visual acuity - the maximum ability to distinguish separate objects.

The normal eye distinguishes two points which are under a corner 1 degree.

Speed of visual perception - ability of an eye to distinguish small subjects and separate details during the shortest period.

Stability of clear vision - ability of an eye to keep the distinct image of a considered detail.

Visual adaptation - the eye adaptation to changing conditions of illumination. Distinguish adaptation: light (ability of an eye to work in the conditions of high light exposure) and that new. Light adaptation develops for 5 - 10 minutes, and that new - from 30 minutes till 2 o'clock.

Frequent change of levels of brightness leads to decrease in visual functions, development of exhaustion of eyes because of preadaptation.

On manufacture use three kinds of illumination: natural, artificial and combined.

Natural illumination is created by direct solar beams and the beams disseminated by atmosphere (diffusion light). Distinguish three systems of natural illumination: top (lanterns, domes); lateral (light apertures in walls); the combined. The last is the most rational.

Being optimum for the sight, natural illumination at the same time varies indoors over a wide range seasonally, days, meteoconditions. Therefore it cannot be characterized in light exposure parameter on a workplace (E = F/S). For the normalized size characterizing natural light exposure, the relative size - factor of natural illumination (KEO) is accepted.

FNI = ($N_{\text{the slave a place/natural}}$) *100 %.

Its minimum value is normalized depending on a kind and accuracy of work. Accuracy of work is defined by the sizes of a subject with which the person works. The more small the subject, the work more exact also demands higher factor of natural light exposure. KEO varies in limits from 10 % to 0,5 %.

For observance of norms of natural light exposure washing of glasses and whitewashing of ceilings, walls as dirty windows detain to 70 % of light has great value, and the smoked walls and a ceiling reflect not enough light and reduce light exposure of a premise by 30 %.

Artificial illumination. Two systems of artificial illumination apply: the general illumination (with the uniform or localized placing of fixtures) for creation of identical level of light exposure on all working surfaces; combined (the general and local illumination) for creation on a workplace of high level of light exposure

at exact works. One local illumination is not supposed and it is authorized only at carrying out of periodic works with portable lamps.

To destination artificial illumination shares on:

- working, for maintenance of normalized light exposure on a workplace;
- the emergency;
- the repair;
- the security.

Working illumination. Artificial illumination is carried out by the electric light sources based on a principle of thermal radiation (a lamp red hot) and luminescent radiation.

In lamps red hot 80 % of energy of an electric current is spent for heat and only 10 % on radiation in a visible part of a spectrum. A light source - a thread red hot from tungsten. In a flask at low power lamps (to 60 Вт) vacuum, and at lamps of the big capacity - neutral gas (krypton or xenon). Average duration of burning under the standard of 1000 hours. In 800 hours of a lamp grow old, that is radiate a light stream on 20 - 25 % less nominal, and is subject to replacement. Besides, light exposure depends on pressure fluctuation in a network. Therefore for illumination of industrial premises luminescent lamps are recommended. They consist of the glass tube covered inside luminescence and filled with a mix of steams of mercury and argon. On the tube ends metal electrodes in the form of tungsten sparks are soldered in. Current passage is accompanied by emission of ultra-violet beams which cause a luminescence lamp. Various luminescent lamps gives to lamps various chromaticity. Advantages of these lamps is the big light return, than at lamps red hot; ample opportunities of a variation a spectrum; long service life (5000 hours); the economic expense of the electric power; small brightness; the surface of a tube heats up a little. It is possible to carry stroboscopic effect (rotating parts of cars seem motionless or plural) to lacks; presence special start-managing the equipment necessary for ignition and stabilization of a mode of burning; the big sensitivity to ambient temperature change (a normal mode +18 -

+25°C). At temperature +30 - +35°C operation of lamps is not supposed, as can fuse throttles, and it breaks conditions of fire safety.

Now let out 5 types of luminescent lamps: day - LD; is cold-white - LXD; white - LB; warm - white - LTB; with the directed colour rendition - LDS.

The device consisting of a light source and lighting equipment - the light device (fixture). Depending on hung distribution they share on fixtures of direct light (not less than 90 % of a light stream it is radiated in the bottom hemisphere); reflected light (not less than 90 % of a light stream it is radiated in the top hemisphere); a diffused light (the light stream is distributed on both hemispheres).

The basic characteristics of fixtures concern:

1. EFFICIENCY. Characterizes profitability of the fixture.

$n = F_{sv}/Fl$

F_{sv} - a light stream of the fixture;

F_l - the light stream, a light source being in the fixture.

In the best samples n = 0,8.

2. A protective corner of the fixture. Defines degree of protection of an eye from influence of bright parts of a lamp.

Emergency illumination is necessary for time continuation of works in case of power cutoff. Should provide not less than 5 % of light exposure from normalized, but not less than 2 Lk indoors. Emergency fixtures work all time or join automatically at switching-off of working illumination.

Norms unreal illumination establish the least demanded light exposure of working surfaces E_{min}, proceeding from conditions of visual work according to NaAI 23-05-95 "Natural and artificial illumination. Norms of designing".

The leading sign defining the category of works, the least size of distinguished details is: at the size of a detail less than 0,15 mm of work concern I class, at the big sizes - from II to VI class. The works which are not demanding accuracy, concern to VII and to VIII class.

As the least object of distinction understand a considered subject, its separate part or distinguishable defect which is necessary for distinguishing in an operating time.

Each category is broken on 4 under category from "and" to "g" depending on factor of reflex ion of a background and contrast between details and a background.

Background - a surface adjoining directly to object of distinction on which it is considered. The light background has factor of reflex ion of surface $К_l$ = 0,2-0,4; dark background $К_l$ of a surface less than 0,2.

Contrast of object with a background is considered big at $К_l$ more than 0,5 (the object and a background sharply differ from each other on brightness), an average at $К_l$ from 0,2 to 0,5 (considerably differ on brightness) and small at $К_l$ less than 0,2.

For categories with I on VI various norms of light exposure depending on applied system of artificial illumination (the general or combined) are established. Categories of works VII and VIII demand only the general supervision over production; only the system of the general illumination therefore is normalized.

For the control of level of light exposure on a workplace use the device lyuksmetr, for example U-116. He allows to measure light exposure from units to ten thousand lux.

Apparently from the above-stated, maintenance of optimum working conditions begins for a design stage of the industrial enterprise, by engineering specifications working out. Requirements to building and the device of the enterprises, the organizations of workplaces, are stated creation of rational illumination in corresponding CRIC & EOW, and also in NaAI and in sanitary norms. Performance of these requirements allows creating the working conditions promoting increase of working capacity without damage to health of the person.

THE CONCLUSION

For acceptance of the proved administrative decisions, manufactures of competitive production, an estimation of activity of the enterprise and its each division management of expenses plays the important role. Management of expenses to be made with a view of the maximum increase in profit.Expenses represent cost expression used in organization economic activities for the accounting period of material, labour, financial and other resources.

The analysis of expenses in the given qualifying work was spent on the basis of Bukhara branch "Uzbektlecom" JSC data. Work has been executed on the materials given by the enterprise, including balance from 2011 on 2013, reports on financial results, the analysis of expenses for the same period and the analysis of performance of the business plan under incomes for 2013.

In chapter 1 theoretical aspects of a theme of degree work are considered. The special place has been given classification of expenses, system of their account at the enterprise, and also to reflex ion of the information on expenses in the registration policy of telecommunications agencies.

In the second chapter the detailed factorial and operational analysis of expenses of Bukhara branch "Uzbektelecom" JSC has been carried out. Have been allocated positive and negative sides of activity of the enterprise. Under administrative expenses for 2013 the absolute economy has made 12,6 % from 2012, in 2013 under operational expenses had been grown than 2012. This indicator had consisted 38,5 percent. Cause of this payment of compensatory, taxes and materials expenses had been surpassed. In fact over-expenditure under expenses on realization in 2013 was more than in 2012, it has been spent nearly 8000 thousand sums.

Calculation of the cost price 100 sum the income has shown, that in 2013 it has decreased with 60 to 59 sum, that has provided economy of working costs at a rate of 164729,99 sum. It shows positive dynamics for the enterprise.

In the third chapter on the basis of the made conclusions ways of perfection of managerial process have been offered by expenses. Branch possibilities to operate the cost price of services and expenses are limited to that regulation of tariffs for

telecommunication services is carried out from party UzSCCIT in coordination with the Republic Uzbekistan Ministry of Finance. Also there are restrictions from regulating bodies on formation of a price policy in the company regarding universal services of telecommunications. Also there is a possibility to use depreciation charges from depreciable fund of the enterprise as financial investments in a network of development of telecommunications.

The fourth chapter contains the questions, concerning safety of ability to live at the enterprises of telecommunications.

LIST OF THE USED LITERATURE

1. Republic Uzbekistan law №512-XII «About communication» from 13.01.1992.

2. Republic of Uzbekistan law №560-II "About information" from 11.12.2003.
3. Decree of the President of the Republic of Uzbekistan №VII-3080 "On further development of computerization and the introduction of information and communication technologies" from 30.05.2002.
4. Decree of the President of Republic Uzbekistan №44-75 «About creation of the State Committee of communication, information and telecommunication technologies of Republic Uzbekistan» from 10.16.2012.
5. Karimov I.A. «Uzbekistan on a threshold of achievement of independence» Tashkent-Uzbekistan, 2011
6. Karimov I.A. ,,Becomes 2014 year of development of the country high, mobilization of all possibilities, consecutive continuation of the strategy which have justified of reforms ". Tashkent: Uzbekistan, 2014.
7. Абдуллаев Ё. ва бошқ. Иқтисодий таҳлил. – Т.: Меҳнат. 2008.
8. Акромов Э. А. Анализ финансового состояние предприятия. - Т.: 2007й.
9. Арипов А.Н., Иминов Т.К. Ўзбекистон ахборот-коммуникация технологиялари соҳаси менежменти масалалари. Т.: "Fan va texnologiya". 2005. 300 с.
10. Арипов А.Н., Махмудов М.М. Ценовая политика и методология формирования тарифов на услуги телекоммуникаций. – Журн. "Экономический вестник Узбекистана", №6. 2003. стр.36-39.
11. Арипов А.Н., Мирзахидов Х.М. Совершенствование организации системы управления маркетингом услуг телекоммуникаций. Ж., "Экономический вестник Узбекистана", 2003, № 8-9, стр.49-50.
12. Aripov A.N., Iminov T.K, The state and prospects of the development of telecommunications sphere of the Republic of Uzbekistan 1-st International Caspian and Central Asian telecoms conferens. Istanbul, Turkey, 2002, 22-24 may.
13. Баканова М.И., Шеремет А.Д. Курс экономического анализа, М.: Финансы и статистика, 2006.

14. Баканов М.И., Шеремет А. Д. Теория анализа хозяйственной деятельности: Учебник. - 4-е изд., перераб. и доп. - М.: Финансы и статистика, 2007.
15. Ваҳобов А.В., Иброҳимов А.Т., Ишонқулов Н.Ф. Молиявий ва бошқарув таҳлили – Тошкент: ШАРҚ, 2007 й.
16. Голубицкая Е.А., Экономика связи, Москва, Ириас,2006.
17. Горелик М.А., Голубицкая Е.А. Основы экономики телекоммуникаций (связи), М., Радио и связь, 2007.
18. Ибрагимов А., Рахимов М. Иқтисодий тахлил; 100 савол ва жавоб. Т.; Мехнат, 2009й.
19. Ковалев В.В. Финансовый анализ: управление капиталом, выбор инвестиций, анализ отчетности. - М.: Финансы и статистика, 2006.
20. Муҳиддинов Х.А., Иминов О.К. Телекоммуникация хизматлари бозори ривожланишининг молиявий асослари. Т. 2005.
21. Савицкая Г.В. Теория анализа хозяйственной деятельности. – Минск: ИСЗ, 2006.
22. Шеремет А.Д., Сайфулин Р.С. Методика финансового анализа предприятия. - М.: Инфра – М, 2006.
23. Safety in emergencies. Textbook.M.N .Dudka, N.Laktionov, V.I. Vertushkin etc.Underthe general editorship.NKShishkin.SUM.M:2000315.
24. Socio Information and Broad casting danger informationschh technologies.Textbook for High Schools.Rysin Y.S, Helios A.R, M.: 2007.

Sources from Internet

http://www.press-service.uz
http://uztelecom.uz
http://www.google.com
http://natlib.uz
http://www.bnb.kiev.ua
http://ccitt.uz
http://siblec.ru/index.php?dn