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CONTROL IN THE TELECOMMUNICATIONS SERVICES SECTOR AS A BASIS FOR MEETING INTERNAL MANAGEMENT INFORMATION NEEDS

Introduction. *The activities of telecommunications companies in modern conditions require rational accounting and reporting. Control is an important component of ensuring the correctness and veracity of the accounting reflection of business transactions and processes of such companies, while simultaneously forming unbiased information for managing the provision of telecommunications services.*

Purpose. *The purpose of the article is to study the theoretical, organizational and applied aspects of control and generalize the possibilities of its improvement in accordance with the specifics of the telecommunications industry to meet internal management needs.*

Method. *In the process of conducting the study, general scientific and special research methods were used, namely: logic and systematization in the study of existing author's positions on control issues in the telecommunications sector; analysis, generalization and evaluation to substantiate the need for information flow control, comparison and a systematic approach – in order to identify the relationships of information data, graphic and tabular methods for the illustrating statistical data on the development of the industry, areas of control, and forming of a matrix of consistency of the main controlled indicators.*

Results. *The article proves that the specificity and technological nature of the telecommunications industry leave an imprint on control as a system that functions to meet management needs of various levels. In such conditions, control that is directed at a separate object begins a vector movement to information flows. In this case, the subject of control becomes the information flow, in which there is consistency and harmonization of activity indicators in a sequential chain of their reflection in accounting and various types of reporting.*

The feasibility of transferring control from its individual objects to the information flow of data is substantiated. Accordingly, the directions of information flow control are identified, a matrix of consistency of the main controlled indicators is constructed and it is proposed to establish risk points for them in order to achieve maximum accuracy of the results of control actions.

Conclusions. *The necessity of transforming control in telecommunications companies from the verification of individual objects to the control of end-to-end information flows has been substantiated. The proposed approach ensures the consistency of indicators, timely identification of risks, and improved reliability of information for management purposes. In the future, it will be justified to study and critically analyze foreign experience in organizing and adopting control methods in the field of telecommunications. In addition, a promising area of research is the assessment and development of the principles of computerization of control procedures using artificial intelligence, including.*

Keywords: *control, internal control, telecommunication services, control of information data flow, risk points, reporting, information management support.*

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КОНТРОЛЬ В ГАЛУЗІ НАДАННЯ ТЕЛЕКОМУНІКАЦІЙНИХ ПОСЛУГ ЯК ОСНОВА ЗАБЕЗПЕЧЕННЯ ВНУТРІШНЬОУПРАВЛІНСЬКИХ ІНФОРМАЦІЙНИХ ПОТРЕБ

Вступ. *Діяльність телекомунікаційних компаній в сучасних умовах вимагає раціонального ведення обліку й звітності. Контроль виступає важливою складовою забезпечення правильності та правдивості облікового відображення господарських операцій і процесів таких компаній, одночасно формуючи неупереджену інформацію для управління наданням телекомунікаційних послуг.*

Мета. *Метою статті є дослідження теоретико-організаційних і прикладних аспектів контролю та узагальнення можливостей його удосконалення відповідно до специфіки телекомунікаційної галузі для забезпечення внутрішньо управлінських потреб.*

Методи. *В процесі проведення дослідження використано загальнонаукові й спеціальні методи дослідження, а саме: логіку та систематизацію при вивченні існуючих авторських позицій з питань контролю в сфері телекомунікацій; аналіз, узагальнення та оцінку для обґрунтування потреби в здійсненні контролю інформаційних потоків, порівняння і системний підхід – з метою виявлення взаємозв'язків інформаційних даних, графічний і табличний методи щодо ілюстрування статистичних даних розвитку галузі, запропонованих напрямів контролю, побудови матриці узгодженості основних підконтрольних показників.*

Результати. *В статті доведено, що специфічність і технологічність телекомунікаційної галузі, накладають відбиток на контроль, як систему, яка функціонує для задоволення управлінських потреб різного рівня. В таких умовах контроль з системи, яка направлена на окремий об'єкт, починає векторний рух на інформаційні потоки. В цьому випадку предметом контролю стає інформаційний потік, у якому є узгодженість та гармонізація показників діяльності у послідовному ланцюгу їх відображення в обліку та різних видах звітності.*

Обґрунтовано доцільність переведення контролю з окремих його об'єктів на інформаційний потік даних. Відповідно до цього ідентифіковано напрями контролю інформаційних потоків, побудовано матрицю узгодженості основних підконтрольних показників і запропоновано встановлювати точки ризику по них для досягнення максимальної точності результатів контрольних дій.

Висновки. *Доведено необхідність трансформації контролю в телекомунікаційних компаніях від перевірки окремих об'єктів до контролю наскрізних інформаційних потоків. Запропонований підхід забезпечує узгодженість показників, своєчасне виявлення ризиків і підвищення достовірності інформації для управління. В перспективі обґрунтованим буде вивчення та критичний аналіз зарубіжного досвіду організації й методики контролю в сфері телекомунікацій для його запозичення. Окрім цього перспективним напрямом досліджень є оцінка й розвиток засад комп'ютеризації контрольних процедур з використанням штучного інтелекту включно.*

Ключові слова: *контроль, внутрішній контроль, телекомунікаційні послуги, контроль інформаційного потоку даних, точки ризику, звітність, інформаційне забезпечення управління, ефективність.*

JEL Classification: M41, M15, L96

Introduction.

The activities of telecommunications companies in modern conditions require rational accounting and reporting. Control is an important component of ensuring the correctness and truthfulness of the accounting reflection of business transactions and processes of such companies, while simultaneously forming unbiased information for managing the provision of telecommunications services.

The specificity and technological sophistication of the telecommunications industry determine the features of the services provided by its entities, leave an imprint on control as a system that ensures

consistency and harmonization of their activity indicators in a sequential chain of information data. Focusing on technological sophistication, it should be noted that it has led to a significant increase in operational data in telecommunications companies, contributed to the automation of the formation of information on the consumption of services.

But at the same time, it has complicated the transformation of available data into indicators of income and expenses. Under such conditions, the reliability of information about such objects depends not only on the correctness of their reflection in accounting, but also on the completeness and correctness of the passage of relevant data through technological, billing, accounting and reporting systems. At the same time, existing approaches to control are usually focused on individual components, in particular, business transactions, accounting, reporting, information systems, risks, or individual accounting objects, for example, income or expenses.

This leads to a certain fragmentation and pinpoint control and its insufficient mutual coordination. Accordingly, this does not allow for a holistic assessment of data, timely detection of distortions or perceived shortcomings that at the junctions of individual information flows, in particular during the transition, for example, from the actually provided service to its pricing, billing and reflection in accounting and reporting.

Therefore, there is a logical scientific need to form a holistic approach to controlling information on income and expenses, which would cover the sequence of its formation from operational data to accounting, analytical and reporting information.

Literature revive.

The issue of control in the telecommunications industry, given its relevance, importance, complexity and complexity, is in the field of view of both scientists and practitioners, as well as lawmakers. As is known, control can be internal and external. A critical assessment of available literary sources allows us to state that internal control issues are more represented in them. This issue covers both theoretical (categorical identification, principles, basic principles, regulatory support, etc.), and organizational, methodological and practical aspects of control.

In particular, Zakrasnyany O. V., studying the practice of internal control of a specific telecommunications entity, defines it as “a complex of mechanisms and procedures aimed at ensuring effective risk management and compliance with regulated policies and standards… This system covers all levels of management and key areas of activity, allowing the company to maintain a high level of financial discipline, control business processes and ensure the achievement of strategic goals, as well as the effectiveness of its activities” [1, pp. 76-77].

Control, in particular internal, is thus an effective management tool that serves as an important basis for the effective operation of telecommunications companies in the long term. Poloz D. rightly states that it plays a “special role in the management system…, and the integration of digital tools has a positive effect… on this system” [2, p. 5-6].

In addition to internal, other types of control are also carried out in the activities of telecommunications companies, in particular state supervision, technical, operational-technical, operational. Smolin Yu. O., Panasenko D. P., Vyatkin V. S. focus on this, in particular. They argue that “at the current stage of development… the organization of technical control of systems and networks” of telecommunications companies is of great importance [3, p. 113].

These types of control are given more and more attention in modern conditions, given the high technological level and the need to ensure the provision of high-quality telecommunications services for consumers. And, as practice and critical analysis of available sources and regulatory legal documents show, these issues are sufficiently regulated.

No less regulated and standardized is also external control, which is carried out by state institutions and is aimed at assessing the compliance of operations carried out and their reflection in accounting with legislative norms. It should be noted that despite the somewhat limited public representation of the issue of control in the telecommunications industry by Ukrainian authors, it does not cease to be relevant.

The reason for this, as Volynets O. and Tychuk T. rightly state, is that "to achieve efficiency and success in the development of digital communication enterprises, control is a key management tool that

makes it possible: to ensure the achievement of strategic goals ...; optimize the use of resources ...; improve the quality of services ...; manage risks ...; ensure financial stability" [4, p. 34-35].

In this case, it is worth more thoroughly studying and investigating the issue of control in the telecommunications industry in order to develop principles and effective mechanisms for its use to ensure the efficiency and effectiveness of its business entities. An analysis of foreign literature on these issues indicates the presence of positive experience in organizing control, especially internal.

The aim of research.

The purpose of writing the article is to study the theoretical, organizational and applied aspects of control and generalize the possibilities of its improvement in accordance with the specifics of the telecommunications industry to ensure internal management needs.

Research materials and methods.

In the process of conducting the research, general scientific and special research methods were used, namely: logic and systematization in the study of existing author's positions on control issues in the field of telecommunications; analysis, generalization and evaluation to substantiate the need for information flow control, comparison and a systematic approach - to identify the relationships of information data, graphic and tabular methods for the illustrating statistical data on the development of the industry, proposed areas of control, and of a matrix of consistency of the main controlled indicators.

Research results.

The activities of the telecommunications industry, or the information and communication technologies industry (official name) in modern conditions, despite instability and uncertainty, demonstrate “resistance to challenges… and its stable contribution, which is maintained despite the war, … stably provides 3% of the gross added value of the Ukrainian economy” [5].

Officially published data show that the industry’s share in GDP is relatively stable, and in 2025 it already exceeded 4%, and the gross added value is more than 82 billion UAH. (Fig. 1).

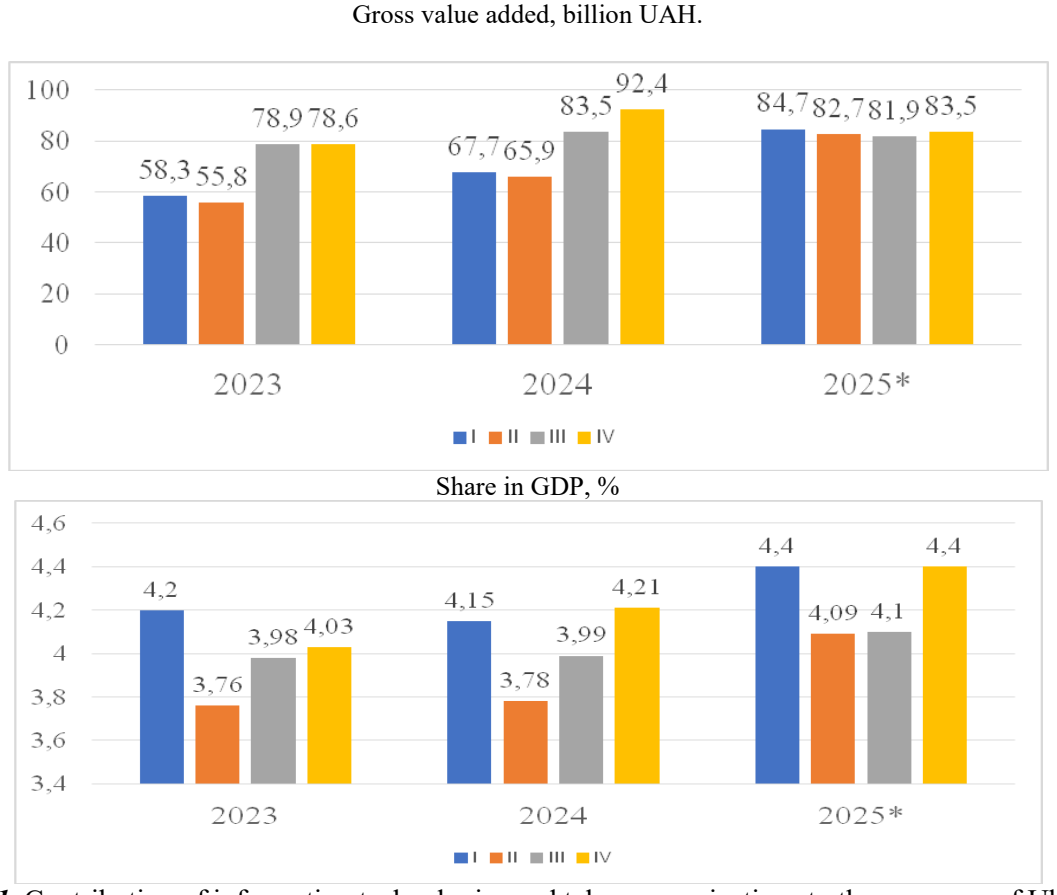

Fig. 1. Contribution of information technologies and telecommunications to the economy of Ukraine

Notes: source [5]; * - unofficial data, obtained on the basis of the author's research

According to the National Commission for Economic and Social Development, for 9 months of 2025, the turnover of the telecom industry amounted to UAH 92.2 billion, which is 15.5% more than for the same period in 2024. For January-September 2025, the revenues of mobile operators exceeded UAH 59 billion (+18.3% year-on-year), the revenues of Internet providers amounted to UAH 18 billion (+2.8% year-on-year), revenues from providing access to infrastructure reached UAH 12.2 billion (+18.7%). The volume of investments in the telecommunications industry for 9 months increased by almost 54% and exceeded UAH 21 billion [6].

By the way, now the industry is also rapidly increasing the volume of tax deductions. According to the State Tax Service, large taxpayers in the information and telecommunications sector paid 35% more taxes, fees and payments to the consolidated budget in 2025 than in the same period of 2024 [7].

At the same time, modern telecommunications companies are developing and expanding the range of their services, including remote ones [8].

Given the significant contribution of the telecommunications industry to the national economy, the issue of control in this area is gaining special importance and significance. The current external control system is traditionally aimed at finding violations in order to correct them and apply appropriate measures of influence. However, this is absolutely not enough to effectively manage the provision of telecommunications services. Therefore, in the context of increasing the efficiency and quality of the latter, it will be rational to develop and improve the internal control system.

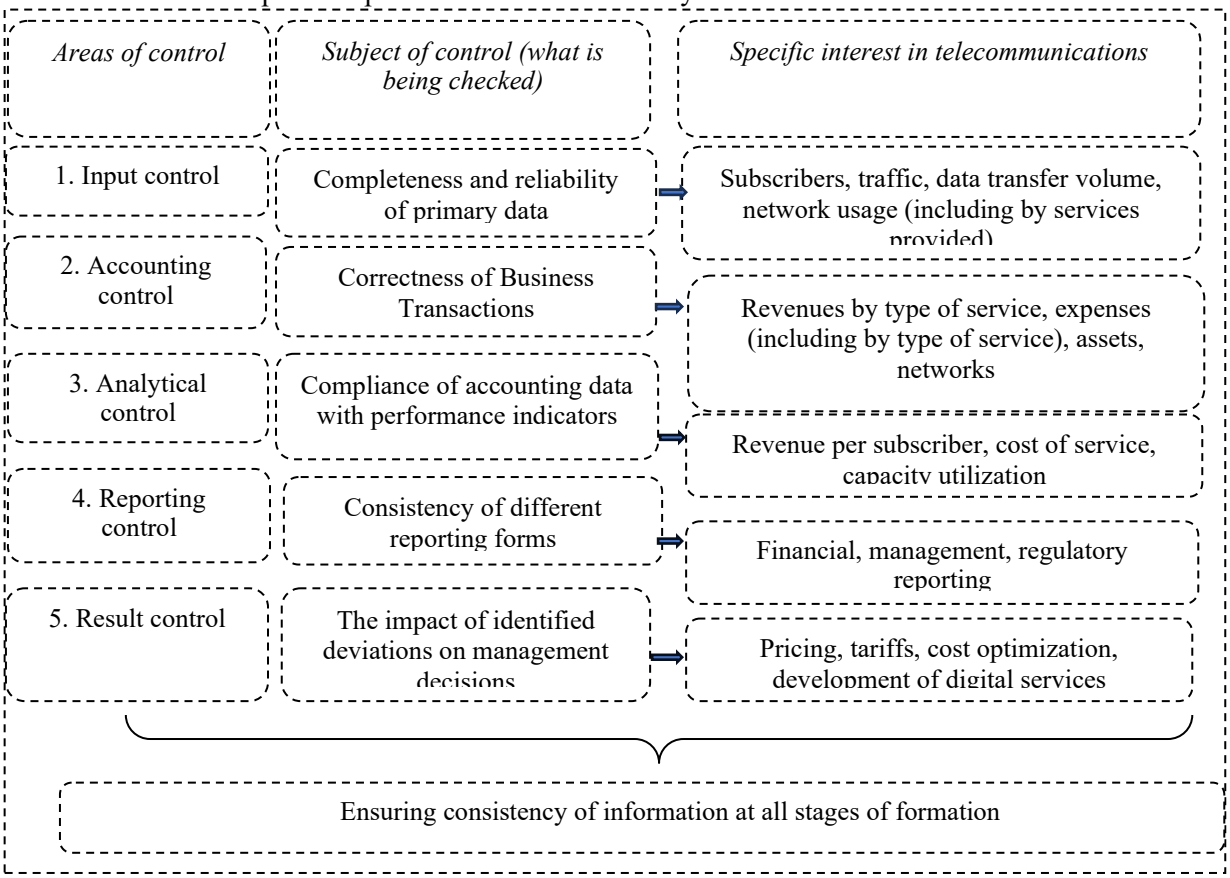

Fig. 2. Directions of information flow control in the field of telecommunications

Note: author's generalization

Traditional control of the correctness of accounting data and operations performed in the process of providing telecommunications services, thus, in conditions of instability and increasing competition, does not provide enough information. And given the fact that telecommunications companies form not only financial, but also management reporting, as well as other regulatory information, including for the National

Commission for State Regulation in the Spheres of Electronic Communications, Radio Frequency Spectrum and Provision of Postal Services regarding performance indicators for individual types of electronic communications services, it is more appropriate to consider control as a certain information flow.

It begins with business transactions, and then extends to primary data, the accounting itself, then to management information (management accounting), financial and management reporting, regulatory data (reporting) and ends with management decisions.In this regard, five areas of control can be distinguished according to what is being checked. In the context of telecommunications companies, these areas are characterized by the respective interests for management, the data on which are used by different management services and individuals (Fig. 2).

Conducting this type of control has content and logical point-by-point sequential relationships, which allow developing a simple algorithm for the control method based on building a matrix of consistency of the passage of a particular indicator through the accounting system and reporting forms. An example of such a matrix in a brief summary for some main indicators is given in Table 1.

Table 1

Matrix of consistency of controlled indicators in the flow of information data of telecommunications companies

Indicator	Primary data	Accounting (by subtype)	Financial reporting	Management reporting	Regulatory reporting	Control
Mobile revenue	+	+	+	+	+	reconciliation
Fixed Internet revenue	+	+	+	+	+	reconciliation
Profit	-	+	+	+	+	reconciliation
Number of subscribers	+	-	+	-	+	analytical control
Data volume	+	-/+	+	-	+	operational data control
Network resource costs	+	+	+	+	+/-	distribution control
Network equipment depreciation	+	+	+	+	-/+	accumulation and valuation control
Digital service cost	+	+	+	-	-/+	calculation control
…						

Note: generalized taking into account sequential data generation

From the examples of this table, it is possible to trace not only the sequence, but also to conclude that the more information systems (components) and reporting forms a telecommunications company will form, the more significant is not just the control of a separate indicator, but the control of its consistency in various information sources, including those that go beyond the scope of traditional accounting.

At the same time, as in every control process, the presence of certain risk points is characteristic of carrying out relevant checks. Actually, they exist at every transition of primary information to another level. Therefore, control actions should be carried out for each indicator aimed at the existing risk. This can be illustrated, for example, for an indicator as profit and subscriber base. Since this indicator is related to the volume of services consumed, income, expenses, cost, and profit, a simplified scheme for its implementation will include a corresponding number of risk points that will determine the direction of control actions (Fig. 3).

The proposed approach to controlling information data flows harmoniously fits into the long-term plans for the development and transformation of the electronic reporting system, especially the regulatory one, which is submitted to the National Commission for State Regulation in the Spheres of Electronic

Communications, Radio Frequency Spectrum and Provision of Postal Services. In particular, from April 1, 2027, it is planned to introduce form No. 1-E, which will additionally highlight general and financial and economic indicators of activity, as well as technical and territorial issues and possible prospects for expanding the provision of services [9; 10].

In general, it is worth recognizing the validity of the opinion of such a foreign researcher as Litch M. that "one should be ready to try new control methods, even those not yet officially recognized, and at the same time one should focus on design, innovation and values" that are inherent in them [11, p. 14]. On the other hand, in foreign practice, much attention is paid to the issue of control in the telecommunications industry, so it is appropriate to study the practice of applying the "system of ensuring the income of telecommunications companies and its control (in the author's text of the audit), including on the basis of COSO and COBIT standards" (Chinese experience) [12, p. 1597]. No less objective and thorough should be the study of the reporting of telecommunications companies themselves, in which one can find objective practical data and descriptions necessary for deepening research on control issues. As an example, it is worth citing the reporting of the Orange television company, which contains detailed descriptions of how control in telecommunications differs from ordinary revenue control [13], which for Ukrainian researchers can serve as a real basis for generating proposals for both new control methods and for improving existing ones.

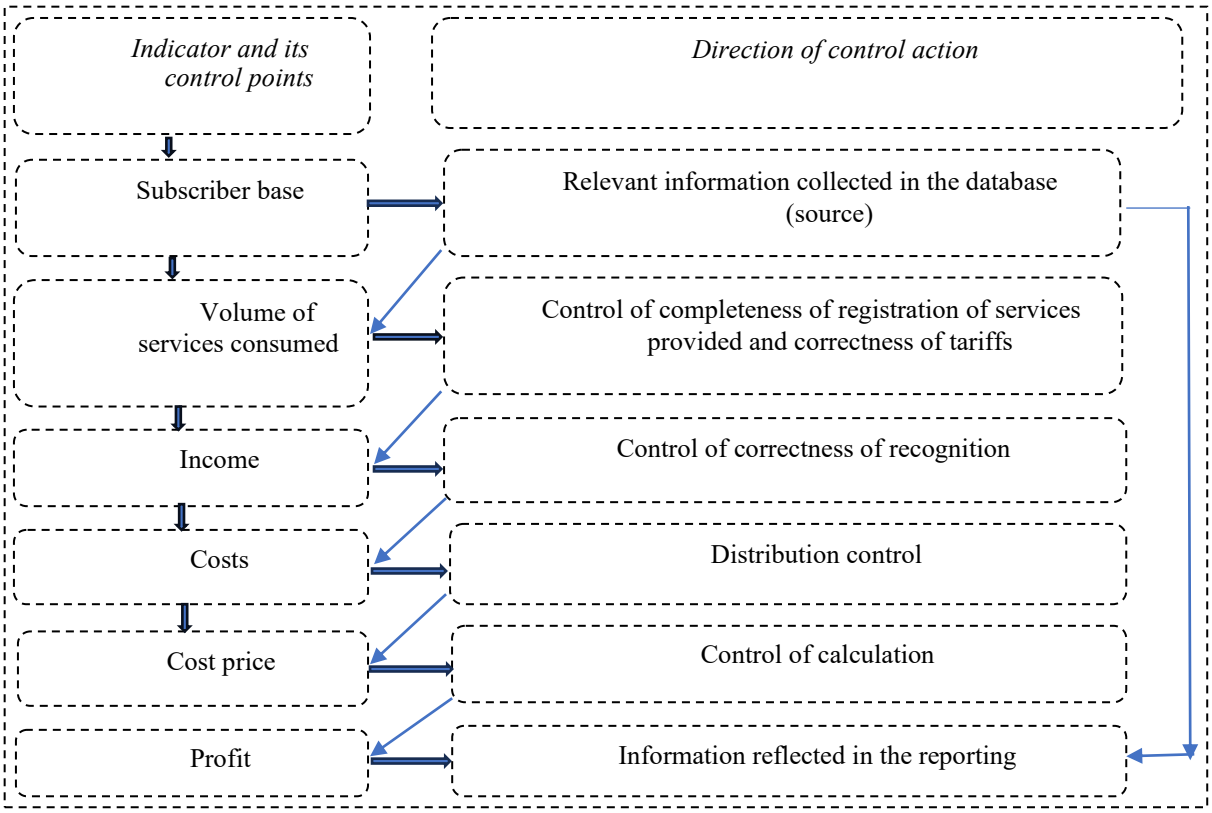

Fig. 3. Risk points that should be taken into account when controlling the "profit" indicator

Note: summarized by the author

Discussion.

The conducted research shows that the modern development of the telecommunications industry and the complication of technological and management processes determine the need for transformational changes and rethinking of traditional approaches to the organization of control. The analyzed scientific studies and author's positions define control mostly as a set of control procedures, objects and subjects of its implementation, and the goal is identified in the plane of ensuring the legality of economic transactions, the correctness of their reflection in accounting and reporting. However, the specifics of the telecommunications industry, its high-tech nature, the complexity of services, as well as the integration of accounting systems in a single information system for managing business entities indicate that control of individual objects does

not always ensure timely detection of violations. More logical, full-fledged and effective in this context is the tracing of information in the process of control in a chain of sequential indicators from primary data to accounting information, generalized in various types of reporting.

In this regard, the generalized research results are aimed at substantiating the feasibility of shifting the focus of control from a separate object to the control of the information flow. Unlike the traditional one, the difference of this approach is that the subject of control is not a separate indicator or business transaction, but an information data flow, within which the logical, quantitative and substantive consistency of indicators in the logical chain is ensured: business transaction - primary data – accounting reflection (accounts, documentation) – data generalization – formation of various types of reporting - use of information in management. The fundamental feature of the proposed approach is the thesis that it is the violation of the relationships between individual elements of such a chain that can lead to the emergence of information distortions, which cannot always be detected during traditional control of individual objects. At the same time, a comprehensive combination of the results of both approaches and the integration of their results allows us to overcome a certain fragmentation of control procedures and ensure their consistency for the formation of information necessary for effective management. However, it should be recognized as a debatable hypothesis that it is possible to ensure complete consistency of indicators summarized in different forms of reporting. The reason for this, of course, is that each reporting is formed according to its own rules, has a different periodicity and a different level of detail. Therefore, it is more logical to talk not about absolute, but about logical and informational consistency. It is from this position that it becomes possible to build a consistency matrix of controlled indicators and consider it as a tool for systematizing information relationships. In turn, establishing risk points in the relevant information flows will contribute to better detection and prevention of errors and abuses at the stages of data generation, processing and transmission.

The proposed transformation is especially logical and relevant in the context of digitalization. Technical and software capabilities for processing large amounts of data and the use of digital platforms create opportunities for increasing the efficiency of control. But at the same time, they generate new risks associated with the completeness, correctness and consistency of information. Thus, the proposed approach complements the traditional control system and expands its capabilities to better meet internal information needs, but at the same time, requires further research into the issues of risks associated with computerization.

Conclusions.

In general, the development of a control system in the telecommunications sector is an important and urgent task. Its implementation contributes to improving the quality of services provided by its subjects, ensures the development of the information base of management and increases the efficiency of activities.

The article proves that the specificity and technological nature of the telecommunications industry leave an imprint on control as a system that functions to meet management needs of various levels. In such conditions, control from a system that is directed at a separate object begins a vector movement to information flows. In this case, the subject of control becomes the information flow, in which there is consistency and harmonization of activity indicators in a sequential chain of their reflection in accounting and various types of reporting.

The conducted research made it possible to substantiate the feasibility of transferring control from its individual objects to the information flow of data. Accordingly, the directions of control of information flows were identified, a matrix of consistency of the main controlled indicators was constructed and it was proposed to establish risk points for them to achieve maximum accuracy of the results of control actions. In the future, it will be reasonable to study and critically analyze foreign experience in the organization and methodology of control in the telecommunications sector for its adoption. In addition, a promising area of research is the assessment and development of the principles of computerization system of auditing (control) procedures, including the use of artificial intelligence.

Author Contributions:

Sysiuk S.: conceptualization (development of the research goal and objectives), writing – review and editing, supervision, project administration

Benko V.: research methodology, collection of primary information, writing – original draft, visualization, validation.

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