

Tabel 4.1.
Data rincian biaya penjualan pribadi Queen Cellular 2003-2004

Tahun		Gaji dan upah	Komisi	Bonus	Biaya lain-lain	Total
2003	Jan	3,850,000	100,000	120,000	292,000	4,362,000
	Feb	3,950,000	150,000	300,000	542,000	4,942,000
	Mar	3,880,000	420,000	180,000	361,000	4,841,000
	Apr	3,720,000	30,000	60,000	153,000	3,963,000
	Mei	3,550,000	50,000	30,000	196,000	3,826,000
	Jun	3,460,000	50,000	30,000	244,000	3,784,000
	Jul	3,440,000	40,000	60,000	181,000	3,721,000
	Agst	3,655,000	110,000	100,000	345,000	4,210,000
	Sep	3,750,000	60,000	120,000	189,000	4,119,000
	Okt	3,065,000	120,000	40,000	328,000	3,553,000
	Nov	3,455,000	40,000	240,000	277,000	4,012,000
	Des	3,870,000	240,000	360,000	415,000	4,885,000
2004	Jan	3,890,000	200,000	360,000	404,000	4,854,000
	Feb	4,200,000	140,000	480,000	592,000	5,412,000
	Mar	4,250,000	160,000	480,000	575,000	5,465,000
	Apr	3,995,000	60,000	60,000	343,000	4,458,000
	Mei	3,865,000	125,000	90,000	277,000	4,357,000
	Jun	3,970,000	200,000	80,000	318,000	4,568,000
	Jul	3,925,000	250,000	50,000	572,000	4,797,000
	Agst	4,010,000	180,000	100,000	492,000	4,782,000
	Sep	3,990,000	160,000	120,000	408,000	4,678,000
	Okt	3,985,000	350,000	200,000	440,000	4,975,000
	Nov	3,925,000	60,000	260,000	267,000	4,512,000
	Des	4,100,000	300,000	450,000	495,000	5,345,000
Total		91,750,000	3,595,000	4,370,000	8,706,000	108,421,000

Sumber : Queen Cellular, 2005

Tabel 4.2.
Data rincian biaya lain-lain Queen Cellular tahun 2003-2004

Tahun	Bulan	BIAYA LAIN-LAIN			Total
		B.A.K.B	Biaya Transport	Biaya operasional	
2003	Jan	60,000	140,000	92,000	292,000
	Peb	60,000	360,000	122,000	542,000
	Mar	60,000	240,000	61,000	361,000
	Apr	60,000	80,000	13,000	153,000
	Mei	60,000	90,000	46,000	196,000
	Jun	60,000	120,000	64,000	244,000
	Jul	60,000	85,000	36,000	181,000
	Agst	60,000	185,000	100,000	345,000
	Sep	60,000	95,000	34,000	189,000
	Okt	60,000	235,000	33,000	328,000
	Nop	60,000	180,000	37,000	277,000
	Des	60,000	200,000	155,000	415,000
2004	Jan	60,000	240,000	104,000	404,000
	Peb	60,000	385,000	147,000	592,000
	Mar	60,000	370,000	145,000	575,000
	Apr	60,000	160,000	123,000	343,000
	Mei	60,000	175,000	42,000	277,000
	Jun	60,000	145,000	113,000	318,000
	Jul	60,000	325,000	187,000	572,000
	Agst	60,000	245,000	187,000	492,000
	Sep	60,000	260,000	88,000	408,000
	Okt	60,000	210,000	170,000	440,000
	Nop	60,000	160,000	47,000	267,000
	Des	60,000	245,000	190,000	495,000

Keterangan : B.A.K.B. = Biaya Abodemen Kendaraan Bermotor
 Sumber : Kas besar dan Kas kecil Queen Cellular, 2005

Tabel 4.4.
Perhitungan Biaya Penjualan Pribadi (X) terhadap Hasil Penjualan (Y) Pada Queen Cellular 2003-2004

Tahun		X	Y	X.Y	X ²	Y ²
2003	Jan	4,362,000	100,012,000	436,252,344,000,000	19,027,044,000,000	10,002,400,144,000,000
	Feb	4,942,000	110,097,000	544,099,374,000,000	24,423,364,000,000	12,121,349,409,000,000
	Mar	4,841,000	110,056,000	532,781,096,000,000	23,435,281,000,000	12,112,323,136,000,000
	Apr	3,963,000	100,971,000	400,148,073,000,000	15,705,369,000,000	10,195,142,841,000,000
	May	3,826,000	90,901,000	347,787,226,000,000	14,638,276,000,000	8,262,991,801,000,000
	Jun	3,784,000	90,872,000	343,859,648,000,000	14,318,656,000,000	8,257,720,384,000,000
	Jul	3,721,000	110,012,000	409,354,652,000,000	13,845,841,000,000	12,102,640,144,000,000
	Aug	4,210,000	100,953,000	425,012,130,000,000	17,724,100,000,000	10,191,508,209,000,000
	Sep	4,119,000	100,110,000	412,353,090,000,000	16,966,161,000,000	10,022,012,100,000,000
	Oct	3,553,000	90,551,000	321,727,703,000,000	12,623,809,000,000	8,199,483,601,000,000
	Nov	4,012,000	100,573,000	403,498,876,000,000	16,096,144,000,000	10,114,928,329,000,000
	Dec	4,885,000	110,755,000	541,038,175,000,000	23,863,225,000,000	12,266,670,025,000,000
2004	Jan	4,854,000	110,345,000	535,614,630,000,000	23,561,316,000,000	12,176,019,025,000,000
	Feb	5,412,000	120,451,000	651,880,812,000,000	29,289,744,000,000	14,508,443,401,000,000
	Mar	5,465,000	120,478,000	658,412,270,000,000	29,866,225,000,000	14,514,948,484,000,000
	Apr	4,458,000	110,256,000	491,521,248,000,000	19,873,764,000,000	12,156,385,536,000,000
	May	4,357,000	100,684,000	438,680,188,000,000	18,983,449,000,000	10,137,267,856,000,000
	Jun	4,568,000	100,875,000	460,797,000,000,000	20,866,624,000,000	10,175,765,625,000,000
	Jul	4,797,000	120,946,000	580,177,962,000,000	23,011,209,000,000	14,627,934,916,000,000
	Aug	4,782,000	110,854,000	530,103,828,000,000	22,867,524,000,000	12,288,609,316,000,000
	Sep	4,678,000	110,110,000	515,094,580,000,000	21,883,684,000,000	12,124,212,100,000,000
	Oct	4,975,000	120,003,000	597,014,925,000,000	24,750,625,000,000	14,400,720,009,000,000
	Nov	4,512,000	120,153,000	542,130,336,000,000	20,358,144,000,000	14,436,743,409,000,000
	Dec	5,345,000	120,985,000	646,664,825,000,000	28,569,025,000,000	14,637,370,225,000,000
Total		108,421,000	2,582,003,000	11,766,004,991,000,000	496,548,603,000,000	280,033,590,025,000,000