

Nama : Fadhilah Izdiyar

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PT ABCD menerima kas sejumlah Rp 300.00.000,00 dari penerbitan obligasinya pada tanggal 1 Januari 2015. Nilai nominal obligasi PT ABCD tersebut Rp 325.000.000,00. tingkat bunga 5% jangka waktu 20 tahun. Bunga dibayar tiap tanggal 30 juni dan 31 desember. Tingkat suku bunga efektif adalah 7%.

Jawab:

Diketahui:

Nilai nominal (face) = Rp 325.000.000

Kupon = 5% p.a. $\Rightarrow$ pembayaran tiap 6 bulan = $325.000.000 \times 5\% / 2 = \text{Rp } 8.125.000$

Jangka = 20 tahun $\Rightarrow$ 40 periode (semester)

Tingkat efektif = 7% p.a. $\Rightarrow$ 3,5% per periode

Harga (PV) dihitung = Rp 255.596.015 (pembulatan ke rupiah)

1. Ayat jurnal saat penerbitan (1 Jan 2015)

Keterangan	Debit	Kredit
Kas	255.596.015	
Diskon Obligasi	69.403.985	
Obligasi		325.000.000

2. Tabel amortisasi (selama 40 periode)

Per Tanggal	Saldo Awal	Bunga Kas	Beban Bunga	Amort Diskon	Saldo Akhir
1 2015-06-30	255.596.015	8.125.000	8.945.861	820.861	256.416.876
2 2015-12-31	256.416.876	8.125.000	8.974.591	849.591	257.266.467
3 2016-06-30	257.266.467	8.125.000	9.004.326	879.326	258.145.793
4 2016-12-31	258.145.793	8.125.000	9.034.103	909.103	259.054.896
5 2017-06-30	259.054.896	8.125.000	9.063.922	938.922	259.993.818
6 2017-12-31	259.993.818	8.125.000	9.093.783	968.783	260.962.600
7 2018-06-30	260.962.600	8.125.000	9.123.691	998.691	261.961.291
8 2018-12-31	261.961.291	8.125.000	9.153.644	1.028.644	262.989.935
9 2019-06-30	262.989.935	8.125.000	9.183.648	1.058.648	264.048.583
10 2019-12-31	264.048.583	8.125.000	9.213.700	1.088.700	265.137.283

11	2020-06-30	265.137.283	8.125.000	9.243.805	1.118.805	266.256.088
12	2020-12-31	266.256.088	8.125.000	9.273.963	1.148.963	267.405.051
13	2021-06-30	267.405.051	8.125.000	9.304.178	1.179.178	268.584.229
14	2021-12-31	268.584.229	8.125.000	9.334.448	1.209.448	269.793.677
15	2022-06-30	269.793.677	8.125.000	9.364.779	1.239.779	271.033.456
16	2022-12-31	271.033.456	8.125.000	9.395.171	1.270.171	272.303.627
17	2023-06-30	272.303.627	8.125.000	9.425.627	1.300.627	273.604.254
18	2023-12-31	273.604.254	8.125.000	9.456.149	1.331.149	274.935.403
19	2024-06-30	274.935.403	8.125.000	9.486.739	1.361.739	276.297.142
20	2024-12-31	276.297.142	8.125.000	9.517.400	1.392.400	277.689.542
21	2025-06-30	277.689.542	8.125.000	9.548.134	1.423.134	279.112.676
22	2025-12-31	279.112.676	8.125.000	9.578.943	1.453.943	280.566.619
23	2026-06-30	280.566.619	8.125.000	9.609.832	1.484.832	282.051.451
24	2026-12-31	282.051.451	8.125.000	9.640.801	1.515.801	283.567.252
25	2027-06-30	283.567.252	8.125.000	9.671.853	1.546.853	285.114.105
26	2027-12-31	285.114.105	8.125.000	9.702.994	1.577.994	286.692.099
27	2028-06-30	286.692.099	8.125.000	9.734.234	1.609.234	288.301.333
28	2028-12-31	288.301.333	8.125.000	9.765.546	1.640.546	289.941.879
29	2029-06-30	289.941.879	8.125.000	9.796.966	1.671.966	291.613.846
30	2029-12-31	291.613.846	8.125.000	9.828.484	1.703.484	293.317.330
31	2030-06-30	293.317.330	8.125.000	9.860.106	1.735.106	295.052.436
32	2030-12-31	295.052.436	8.125.000	9.891.835	1.766.835	296.819.271
33	2031-06-30	296.819.271	8.125.000	9.923.674	1.798.674	298.617.945
34	2031-12-31	298.617.945	8.125.000	9.955.628	1.830.628	300.448.573
35	2032-06-30	300.448.573	8.125.000	9.987.700	1.862.700	302.311.273
36	2032-12-31	302.311.273	8.125.000	10.019.894	1.894.894	304.206.167
37	2033-06-30	304.206.167	8.125.000	10.052.216	1.927.216	306.133.383
38	2033-12-31	306.133.383	8.125.000	10.084.668	1.959.668	308.093.051
39	2034-06-30	308.093.051	8.125.000	10.117.254	1.992.254	310.085.305
40	2034-12-31	310.085.305	8.125.000	11.265.097	3.140.097	325.000.000

3. Ayat jurnal pada tanggal 30 juni 2015 dan 31 desember 2015 Jurnal

30 Juni 2015:

Diketahui:

Bunga kas yang dibayar = Rp 8.125.000

Beban bunga (efektif) = Rp 8.945.861

Amortisasi diskon = Rp 820.861

Beban Bunga	8.945.861	
Kas		8.125.000
Diskon Obligasi		820.861

Jurnal 31 Des 2015:

Diketahui:

Beban bunga = Rp 8.974.591

Amortisasi diskon = Rp 849.591

Keterangan	Debit	Kredit
Beban Bunga	8.974.591	
Kas		8.125.000
Diskon Obligasi		849.591

4. Penyajian di Laporan Posisi Keuangan 31 Desember 2015

Liabilitas:

Utang Obligasi (nilai nominal) 325.000.000

Dikurangi: Diskon obligasi (67.733.533) <-- = 325.000.000 - 257.266.467

Nilai tercatat utang obligasi (jlh) 257.266.467

Keterangan	Debit	Kredit
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