

LATIHAN

Dik: Penerimaan KAS : Rp. 300.000.000

nilai nominal obligasi : 325.000.000

tingkat bunga : 6%

Jangka waktu : 20 tahun

Tingkat suku bunga : 7%

Diminta: - Buat ayat Jurnal untuk menerbitkan obligasi

- membuat tabel amortisasi selama 20 tahun

- Ayat jurnal pada 30 Juni 2015 dan 31 Des 2015

- membuat pengajian di laporan posisi keuangan terkait nilai tercatat utang obligasi 31 Des 2015

Jawaban: a. AYAT JURNAL PENCATATAN PENERBITAN OBLIGASI

KAS	300.000.000
Diskon obligasi	25.000.000
obligasi jangka panjang	325.000.000

b. TABEL AMORTISASI SELAMA JANGKA WAKTU OBLIGASI 20 TAHUN

Periode	Tgl	Saldo awal	kupon dibayar $3\% \times \frac{6}{12} \times 325.000.000$	beban bunga $3\% \times \frac{6}{12} \times \text{Saldo awal}$	AMORTISASI diskon (beban bunga) bunga akhir - kupon	Saldo akhir Saldo awal + amortisasi diskon
1	1/1/15	-	-	-	-	300.000.000
2	30/6/15	300.000.000	8.125.000	10.500.000	2.375.000	302.375.000
3	31/12/15	302.375.000	8.125.000	10.500.125	2.450.125	304.833.125
4	30/6/15	304.833.125	8.125.000	10.669.000	2.544.159	307.377.284
5	31/12/15	307.377.284	8.125.000	10.758.205	2.633.205	310.010.489
6	30/6/15	310.010.489	8.125.000	10.860.367	2.725.367	312.735.856
7	31/12/15	312.735.856	8.125.000	10.946.755	2.820.755	315.556.611
8	30/6/15	315.556.611	8.125.000	11.036.481	2.919.481	318.476.092
9	31/12/15	318.476.092	8.125.000	11.104.834	3.059.834	321.535.926
10	30/6/15	321.535.926	8.125.000	11.246.757	3.121.757	324.657.683
11	31/12/15	324.657.683	8.125.000	11.356.018	3.231.081	327.888.701
12	30/6/15	327.888.701	8.125.000	11.469.104	3.344.104	331.032.805
13	31/12/15	331.032.805	8.125.000	11.586.148	3.461.148	334.493.953
14	30/6/15	334.493.953	8.125.000	11.707.288	3.588.288	338.076.241
15	31/12/15	338.076.241	8.125.000	11.832.668	3.707.668	341.783.909
16	30/6/15	341.783.909	8.125.000	11.962.436	3.837.436	345.621.345

17	345.621.345	8.125.000	12.096.747	3.971.747	349.593.092
18	349.593.092	8.125.000	12.235.758	4.110.758	353.703.850
19	353.703.850	8.125.000	12.379.634	4.254.634	357.958.484
20	357.958.484	8.125.000	12.528.546	4.403.546	362.362.030
21	362.362.030	8.125.000	12.682.671	4.557.671	366.919.701
22	366.919.701	8.125.000	12.842.189	4.717.189	371.636.890
23	371.636.890	8.125.000	13.007.291	4.882.291	376.519.181
24	376.519.181	8.125.000	13.178.171	5.053.171	381.572.352
25	381.572.352	8.125.000	13.355.032	5.230.032	386.802.384
26	386.802.384	8.125.000	13.538.083	5.413.083	392.215.467
27	392.215.467	8.125.000	13.727.541	5.602.541	397.818.008
28	397.818.008	8.125.000	13.923.630	5.798.630	403.616.638
29	403.616.638	8.125.000	14.126.582	6.001.582	409.618.220
30	409.618.220	8.125.000	14.336.637	6.216.637	415.834.857
31	415.834.857	8.125.000	14.554.219	6.429.219	422.264.076
32	422.264.076	8.125.000	14.779.242	6.654.242	428.918.318
33	428.918.318	8.125.000	15.012.141	6.887.141	435.805.459
34	435.805.459	8.125.000	15.253.191	7.128.191	442.933.650
35	442.933.650	8.125.000	15.502.677	7.377.677	450.311.327
36	450.311.327	8.125.000	15.760.896	7.635.896	457.947.22
37	457.947.223	8.125.000	16.028.152	7.903.152	465.850.375
38	465.850.375	8.125.000	16.304.763	8.179.763	474.030.138
39	474.030.138	8.125.000	16.591.054	8.466.054	482.496.192
40	482.496.192	8.125.000	16.887.366	8.762.366	491.258.558
TOTAL		375.000.000	508.410.555	191.466.558	

C) AYAT JURNAL 31 JUNI 2015

Beban bunga	10.588.000
Diskon to obligasi	2.375.000
kas	8.125.000

AYAT JURNAL 31 DES 2015

Beban bunga	10.583.000
Diskon to obligasi	2.468.125
kas	8.125.000

d) Posisi keuangan nilai tercatat liabilitas 31 DES 2015

Nilai utang obligasi 31 DES 2015 : 491.250.558

Nilai KAS : 300.000.000 - 8.126.000 = 291.874.000

NILAI OBLIGASI 31 DES 2015

191.466.558 - (3.373.000 + 2.458.125) = 185.635.433

NILAI BEBAN BUNGA 31 DES 2015

10.500.000 + 16.383.125 = 26.883.125