

1. A) Penerbitan obligasi (1 Jan 2015)

| TGL | Ket | D | K |
|------------|-----------------------|-------------|-------------|
| 1 Jan 2015 | Kas | 300.000.000 | |
| | Diskon utang obligasi | 25.000.000 | |
| | Utang obligasi | | 325.000.000 |

2. Tabel Amortisasi obligasi (metode suku bunga efektif)

| Periode | TGL | Beban biaya | Bunga dibayar | Amor Disk | Nilai Tercatat |
|---------|-------------|-------------|---------------|-----------|----------------|
| 1 | 30-Jun-2015 | 10.500.000 | 8.125.000 | 2.375.000 | 302.375.000 |
| 2 | 31-des-2015 | 10.583.125 | 8.125.000 | 2.458.125 | 304.833.125 |
| ... | ... | ... | ... | ... | ... |
| 40 | 31-des-2039 | 22.950.379 | 8.125.000 | 2.150.379 | 325.000.000 |

3. Ayat jurnal pembayaran bunga

| TGL | Keterangan | D | K |
|-------------|-----------------------|------------|-----------|
| 30-Jun-2015 | Beban bunga obligasi | 10.500.000 | |
| | Diskon utang obligasi | | 2.375.000 |
| | Kas | | 8.125.000 |

4. Penyajian laporan keuangan (31-des-2015)

| Keterangan | Rp. |
|---|--------------|
| Utang obligasi (nominal) | 325.000.000 |
| Kurang : Diskon blm diamortisasi (25.000.000 - 4.833.125) | (20.166.875) |
| Nilai tercatat | 304.833.125 |