The objectives of this study are to identify and analyze the impact of IFRS 13 Fair Value Measurement implementation through PSAK 68: Pengukuran Nilai Wajar in Indonesia. This standard was stated to be effectively implemented on January 1, 2015. This study was conducted by using secondary data from interim financial statements in 2014 and 2015 which listed in the Indonesia Stock Exchange. This study used qualitative approach with involvement of the data within a certain time (cross-sectional). The samples are 9 banking companies that states have applied PSAK 68 which conducted by descriptive analysis and study of literature. The results from study showed that impact of application of PSAK 68 does not provide material effect on financial statements, but have a significant impact on the disclosures relating to financial statements especially concerning the fair value measurements on financial instruments. The conclusion is many companies in Indonesia that has not been properly implemented PSAK 68 in financial statements primarily on aspects of the disclosure.

**Keywords:** IFRS, PSAK, fair value, measurement, implementation, convergence