



Introduction Section (approximately 2 minutes)

The theorist selected for this presentation is Hildegard Peplau, who is argued to be the mother of psychiatric nursing. Peplau developed the theory of interpersonal relations in the mid-20th century with the objective of promoting interactions between nurses and patients. The interpersonal relations theory is particularly useful to nurses in the processes of assessing, identifying, and addressing the needs of patients. The model also enables nurses to understand experiences, feelings, and behaviors that affect therapeutic processes. The value of Peplau's theory is determined by the willingness and ability of nurses to integrate its theoretical concepts into the patient care process. The purpose of this presentation is to discuss the theory of interpersonal relations from the perspective of Peplau's biography, state of nursing care during her time, theoretical concepts and assumptions, application in clinical settings, and implications for current and future industry trends.

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Differences in Depreciation Convertible Bonds Under GAAP and IFRS

Depreciation overview under GAAP and IFRS

	GAAP	IFRS
Relevant guidance	ASC 360	IAS 16 and 40

- The guidance connected for property, plant, and e GAAP is encompassed in accounting standards b accounting standards c