

Personal Financial Planning

1.1 Introduction

Personal financial planning is the process of gathering and analyzing financial data to develop a set of strategies that form an integrated plan to help people achieve their financial goals. The focus of the process is in defining the individual's goals, and then putting together a plan that includes all aspects of one's financial life in an integrated way. While the plan may consist of strategies addressing specific areas of personal finance, like the budget, investments, taxes, insurance, retirement or estate matters, each strategy is carefully evaluated for its side effects to all other areas of the person's finances.

For example, recommending to a client to purchase disability insurance will consume cash flows which otherwise would have been invested in a tax-favored retirement account. As a result, not only will she be saving less for her retirement, but she will also be facing higher income taxes, which could further reduce her savings.

It is precisely this spillover effect of financial decisions to other areas of personal finance that complicates matters, and prompts people to seek the advice of a financial planner.

1.1.1 The Financial Planning Profession

Personal financial planning as a distinct profession is relatively new. Until the late 1960s a financial planner was someone who sold insurance, annuities, securities or tax shelters. Consequently, stock brokers, insurance agents, accountants and even lawyers could all claim to be financial advisors. Their limited area of expertise, however, did not allow for an integrated approach to financial planning. Thus there was no single source to coordinate and address all aspects of an individual's financial needs. Moreover, there were no industry standards for education, professionalism or ethics.

In the early 1970s, the Society for Financial Counseling Ethics was established in Colorado to recognize professionalism and provide education beyond what life insurance and mutual fund companies provided to their employees and agents. The College for Financial Planning was established in Denver to offer self-study courses on client needs and objectives, fee-based financial advice and a planning process. Sections of the original curriculum covered fundamentals, money management, financial media, investment models, effective planning considerations and counseling/consumer behavior. At the completion of the courses, students who successfully passed an examination earned the title "Certified Financial Planner™." The title was first awarded in 1973.

Both the National Association of Securities Dealers (NASD) and the Securities and Exchange Commission (SEC) cautioned that the planner designation implied a degree of expertise that many broker-dealers did not possess, and for them the title "representative" was preferable. The NASD and SEC agreed that the CFP® designation could only be used by someone certified by the College for Financial Planning.

Meanwhile, the terrible stock market of the early 1970s, and the adoption of individual retirement accounts in 1974 and 401(k) accounts in 1981, changed the way people were investing

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Lei Shi



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Table of Contents Foundations In Personal Finance Chapter 11 Money In Review Answers

1. Understanding the eBook Foundations In Personal Finance Chapter 11 Money In Review Answers
 - The Rise of Digital Reading Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Foundations In Personal Finance Chapter 11 Money In Review Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Personalized Recommendations
 - Foundations In Personal Finance Chapter 11 Money In Review Answers User Reviews and Ratings
 - Foundations In Personal Finance Chapter 11 Money In Review Answers and Bestseller Lists
5. Accessing Foundations In Personal Finance Chapter 11 Money In Review Answers Free and Paid eBooks
 - Foundations In Personal Finance Chapter 11 Money In Review Answers Public Domain eBooks
 - Foundations In Personal Finance Chapter 11 Money In Review Answers eBook Subscription Services
 - Foundations In Personal Finance Chapter 11 Money In Review Answers Budget-Friendly Options
6. Navigating Foundations In Personal Finance Chapter 11 Money In Review Answers eBook Formats

- ePub, PDF, MOBI, and More
 - Foundations In Personal Finance Chapter 11 Money In Review Answers Compatibility with Devices
 - Foundations In Personal Finance Chapter 11 Money In Review Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Highlighting and Note-Taking Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Interactive Elements Foundations In Personal Finance Chapter 11 Money In Review Answers
 8. Staying Engaged with Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Foundations In Personal Finance Chapter 11 Money In Review Answers
 9. Balancing eBooks and Physical Books Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Foundations In Personal Finance Chapter 11 Money In Review Answers
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Setting Reading Goals Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Fact-Checking eBook Content of Foundations In Personal Finance Chapter 11 Money In Review Answers
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
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