

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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S Ben Porath



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