

CHAPTER 1: UNDERSTANDING THE FINANCIAL PLANNING PROCESS

Personal financial planning helps us define our financial goals and develop appropriate strategies to reach them. If successful, it could bring rewards that include greater flexibility, an improved standard of living, wise spending habits, and increased wealth. Financial planning increases the chance that your financial goals will be achieved and that you will be able to handle contingencies such as illness, job loss, and financial crises.

With personal financial planning, we learn to acquire, use, and control our financial resources more efficiently. It allows us to gain more enjoyment from our income and thus to improve our **standard of living** – the necessities, comforts, and luxuries we have or desire.

Our quality of life is closely tied to our standard of living. Although other factors – geographic location, public facilities, local cost of living, pollution, traffic, and population density – also affect quality of life, wealth is commonly viewed as a key determinant.

One trend with a profound effect on our standard of living is the **two-income family**. Two incomes buy more, but they also require greater responsibility to manage the money wisely.

Current Needs

Your current spending level is based on the necessities of life and your **average propensity to consume**, which is the percentage of each dollar of income, on average, that is spent for current needs rather than savings. A minimum level of spending would allow you to obtain only the necessities of life. Although the quantity and type of food, clothing, and shelter purchased may differ among individuals depending on their wealth.

Some people with high average propensities to consume earn low incomes and spend a large portion of it for necessities. On the other hand, individuals earning large amounts quite often have low average propensities to consume, in part because the cost of necessities represents only a small portion of their income.

Future Needs

The portion of current income we commit to future needs depend on how much we earn and on our average propensity to consume.

Personal financial planning plays a critical role in the accumulation of wealth by directing our financial resources to the most productive areas.

One's wealth depends on the total value of all the items that the individual owns. Wealth consists of financial and tangible assets.

1. **Financial assets** are intangible, paper assets, such as savings accounts and securities (stocks, bonds, mutual funds, and so forth). They are *earning assets* that are held for the returns they promise.
2. **Tangible assets**, in contrast, are physical assets, such as real estate and automobiles. These assets can be held for either consumption (e.g., your home, car, artwork, or

Personal Finance Chapter 1retirement And Estate Planning

Pasquale De Marco



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