【Research Article】

Intergenerational Differences in Mortuary Value Systems and their Implications for Mortuary Policies

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Abstract

This study focuses on the opinions of different generations' mortuary arrangements to explore changing mortuary value system that reflects institutional change and how the government clings to mortuary policies without listening to the public needs. This study adopts quantitative research by purposive sampling, and valid 1,003 samples from interviewees all over Taiwan are collected. Through 'SPSS 22.0' as well as 't test' and 'one-way ANOVA,' this study explores eleven background variables and analyzes five mortuary aspects. Research results show that the elderly and middle age emphasizes 'the mortuary functions and faith' and 'the whole belief and worship.' At the same time, the youth stresses 'saving money, grave land, time, and worry-free,' accepts new burial concepts, and readily accepts governmental mortuary policies. This study suggests that policymakers must pay attention to the differences between different generations when formulating policies and institutions instead of compressing time and space and simplifying funeral etiquette.

Keywords: mortuary value system, mortuary behavior, generations, generational differences, mortuary policy reformation

1. Introduction

Regarding the concern of the deceased's family, the function of a funeral is to do grief care for the bereaved. The deceased's family may wish to arrange a funeral and interment based on their faith, financial capability, time, the deceased's will, the opinions of the whole family or friends, etc. However, generally, people have their values to guide their behavior interiorly, no matter how the tradition or present situation influences them. Moreover, making funeral arrangements is a way to have grief care to comfort the alive bereaved from breaking hearts more than to help the diseased. Hayami's value system is the cultural concerned value affect people's behavior (Hayami & Godo, 2005: 5). Nevertheless, this study as research of 'The Taiwanese mortuary value system,' finds out that the mortuary system can influence the family of the deceased's mortuary behavior. Human behavior is not only the acting instincts but is also rooted in her or her cultural background and experience. In other words, human beings learn with age so that people may have different thoughts about the same thing at different generations. That is to say; people may choose appropriate ways to arrange a funeral and interment by such a value system.

In the past ten years, the trend of mortuary consumption shows that The Taiwanese have declined their expenditure on mortuary affairs. According to a commissioned report by the Ministry of the Interior related to the Taiwanese total amount of funeral service payment (including funeral ceremony service and facilities rental fees), the Taiwanese spent 11935.95 USD for each case in 2006. The total amount decreased to 8171.94 USD for EAC patients in 2Regardingnt of funeral ceremony services, Taiwathe nese spent 7571.21 USD for each patient in 2006, and the total amount decreased to 5784.68 USD for EAC patients in 2017 (Yang et al., 2017): 2Peopleeople seem to and less for mortuary affairs. Such a phenomenon gives clues that there are factofactorspeople to change their thoughts and behavior toward mortuary arrangement. Research shows arrangements in t the competition in the mortuary business, the simplification of funeral rituals, and urial make such a gap in mortuary expenditures from 2006 to 2017. In the presented "A Research of the Changing of Traditional Funeral Rituals & Rites

at Chia Yi, Taiwan-Stop Corpse and Watched over his Bier during the Funeral rites as an Example," Chen et al. mentioned that under the trend of sub-replacement fertility, the number of coffin watchers has decreased, bringing pressure to coffin watchers, which resulted that the time of funeral arrangement had decreased as well. Besides, saving mortuary fees curtails funeral and etiquette arrangements (Chen et al., 2012). The so-called functions of 'complete funeral and its rituals' that Hoy (n.d.) stressed are six characteristics to benefit etiquette: significant symbols, etiquette action, gathered people, connection to heritage, healing touch, and body transition. Alternatively, Hsu (1994) considers that the functions of mortuary rituals are mourning, the obligation to repay, integrity to raise the living persons and send off the deceased, filial piety, and affirmation and integration into the interpersonal relationship (Hsu, 199 pp.75-83; Hoy, n.d.). Namely, if the mortuary ritual over-reduced the time of etiquette or is incomplete, people may not relieve grief closings of their beloved deceased.

Based on Taiwanese civil beliefs, a set of rituals is conducted by Taoist Taoistsdhist Masters. The chanting or BudTaoistsfor those believers always comforts the bereaved's breaking heart. If people do, Suppose people decrease the time of conducting morarrangementsgemerituals ritual. In that case,y hindersople from grief care, creating a gap in satisfaction between their mortuary value system and absolute mortuary arrangement. Yang et al. (2020, July 25-26) visited several families. They concluded that if people arranged a funeral for the deceased family member without enough time to do a mortuary ritual, without following the testament of the deceased, or with a gap between mortuary values and mortuary behavior, it caused a disparity or insufficiency of grief care to these families. Besides, there are different opinions on burial way among people, the middle age and the elderly, which means they may confront different value conflicts. Therefore, this study supposes that 'generations' may be an essential characteristic to influence people to make their mortuary decision[2].

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2 In the report of 'Population Estimate in Republic of China (2018-2065)', the government defined 'childhood' aged 0 to 14 year-old; young adult (workable population) aged 15-64 year-old; and the elderly with age over 65 year olds (National Development Council, 2018: 144). The UN and WHO defined youth or young people aged 15 to 24 year-old (United Nations, n.d.). This study refers to above aging classification and 20 year olds as adulthood and behavioral capacity in Civil Code in ROC (Taiwan) so that simply classifies age groups as 'youth' aged 20-39 year-old, middle age (adult) aged

In this study, the upper layer of Ruttan and Hayami's (1984) and Hayami and Godo's (2005: 10) social systems model is the key to giving clues to form a general picture of the mortuary value system. The upper layer is the cultural-institutional subsystem, where culture and institutions mutually affect each other in the social system. As such subsystem interacts with the lower layer, it refers to the economic subsystem that contains resources and technology discussed in this study. This research concerns 1) If people regret a mortuary arrangement afterward, shall the mortuary-related institutions be adjusted to adapt to people's vibration? 2) culture is an essential factor influencing the conduct of a funeral. Mortuary value is also the result of long-term cultural practice to form in people's minds. 3) by several studies, generation plays a vital role in influencing mortuary decision-making due to different personal ideas or life experiences. In this study, generation will be divided into 'the youth,' 'the middle age,' a,' 'the elderly,' which applies quantitative methods to see whether these three groups of generations show great significant diff significant differences in mortuary behavior and attitude.

2. Literature Review

In order to realize how institutional change across different age groups' thoughts affects people's mortuary behavior, this study reviewed institutional change, mortuary culture, and differences across age groups. The following paragraphs may give evidence to demonstrate that institutions influence people. As time passes, the thought of groups of different ages also changes and alters their mortuary behavior.

(1) Institutional Change

Institutional change, as Rutten (1984) defined it, is, in other words, an institutional innovation (Kikuchi & Hayami, 1980) and to alter institutional performance (Larson et al., 2014). Scholars nowadays generalize the 'institutional change theory,' which contains designed-based approaches, evolutionary approaches, and equilibrium perspectives of institutions (Mario, 2018).

40-64 year-old, and the elderly aged over 65 year olds.

According to different origins of rules, institutions are divided into internal institutions and external institutions. The former refers to the best solutions for the people in the past, which evolve from human experience. For instance, existing habits, ethical rules, good manners, and commercial customs are internal institutions. The one who violates internal institutions usually suffers informal punishment by communal members (Kasper & Streit, 1998, pp. 30-31). Namely, society has invisible and informal rules so that most people are well inner-managed in such circumstances.

Firstly, the external institutions are top-down enforcement designed and constituted by agents. These agents gain authority through the political process of which the jurisdictional punishment is how agents formally and constrainedly enforce on the society. For instance, the police right is legal violence to enforce on society (ibid., 1998: 31).

Secondly, according to whether punishment occurs autonomously or is organized, the internal institution can be informal without being fully supported by official institutes. People who violate conventions would damage their interests. The internalized values show that people who violate these rules would be punished by guilt. The customs and manners are informal punishments by others. Exclusion is formalized, and some social members execute punishment in organized ways (ibid., 1998: 105-108). Concerning the external institution is a formal, authoritative institute that executes punishment in organized ways (ibid., 1998: 110). Besides, Hayami and Godo's (2005: 10) socio-economic development system theory (see

Figure 1) is related to the change of culture (value system), institution (rules), resources, and technical conditions (Hayami & Godo, 2005, p. 10) which four factors interact each other.

In the aspect of mortuary, traditional culture has deep-rooted in people's minds; therefore, four factors easily influence such value. Elke Weik (2018) considers that value has two factors to the institution. On the one hand, value is a sort of social expressiveness to the essential human feature. On the other hand, the value provides motivation or energy to social roles to practice

their plans (Weik E., 2018: 6). Mortuary value, as a social expressiveness to the human feature, profoundly influences people's mortuary behavior. Therefore, the formation of the mortuary value system of Taiwanese people plays a dynamic and vital role in guiding mortuary behavior. Social reality and ideal status, however, usually have uncertain conditions so that the mortuary arrangement for the bereaved could be satisfied or unsatisfied, which such a funeral for the bereaved can or cannot help their grief care under such mortuary value system.
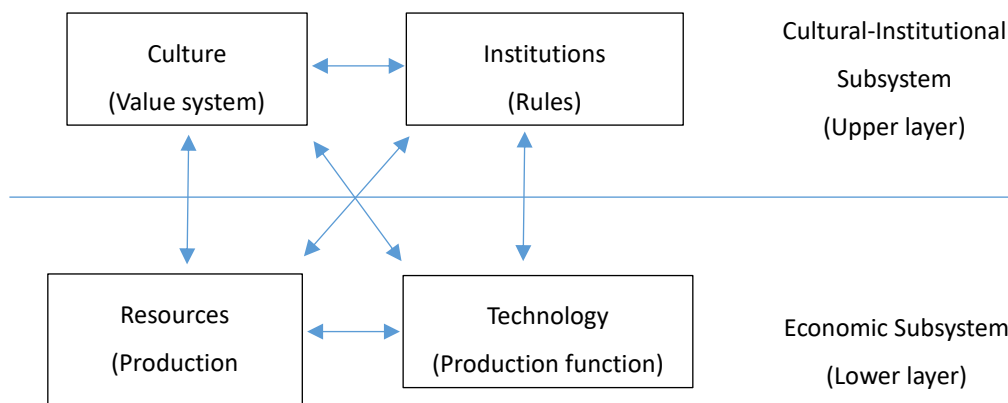

Figure 1 Interrelationships among social system

Courtesy: Ruttan and Hayami (1984); Hayami and Godo (2005: 10)

However, the literature does not provide enough proof or explanation of how mourning, rituals, etc., change as people hold a mortuary ceremony in the observational way of institutional change. Therefore, this study will give a complete picture of the civil mortuary performance and the governmental policy-making influence on the people.

(2) Mortuary Culture and Value

The mortuary culture in Taiwan disseminates mainly from mainland China, in which the idolatry and veneration of the dead (ancestors) are the most memorable tunes of Chinese spiritual beliefs. Chinese emphasize the status of flesh/body in a funeral rather than the soul, which means that the bereaved seeing the 'real' flesh/body provides the imagination to the soul. Therefore, putting the deceased into a coffin and then bury into the soil generates an idiom called 'buried and at rest（入土為安）, which well interprets that it is the best way for the

agricultural ethnic group- Chinese to practice their beliefs in their lives. (Chiang, 1997; Chang, 1997; Wang, 2007; Lin, 2004).

On the aspect of function, Malinowski (1954) analyzed the base of human beings' dual psycho-social character to face death, showing that ritual and belief function for emotional comfort. One of the two functions of emotional comfort is ritual, whose various kinds of etiquette to the deceased and worship to the ancestors can make people's beliefs specific in natural or spiritual ways (Malinowski, 1954).

Doka (1985) investigated 50 primary survivors whose family members were expected to die and conducted funeral rituals for which the author would like to verify the hypotheses. These primary survivors were interviewed twelve to eighteen months after the death of their family members. This research supported the hypotheses that prior expectation of death, participation in funeral arrangements, and conducting funeral rituals will facilitate the bereaved's grief.

Bolton and Camp (1987) investigated 50 widows (47 women) to realize how they facilitated grief work. Their symbolic actions and rituals conducted pre- and during researchers memorized post-funeral. Through such funeral rituals, grief work can bring functions of emotional comfort.

Hsu and Kahn (1999) interviewed 35 widows in Taiwan who lost their husbands and then what strategies they adapted to face the rest of life without their beloved. The 35 interviewees are cross-sections among different demography of rural and urban, ethnic backgrounds, ages, and education. The strategies the widows most adopted are: keeping themselves busy, distracting, pouring out their hearts, doing something for the deceased husbands, and looking on the bright side for life after the death of their husbands. This research analyzed that these widows adopted active ways to adapt to their lives without beloved husbands. It depicts that widows made great efforts to positively and actively face the past and future instead of eliminating the sorrow of losing their beloved.

Hsu (1994) considers that the Chinese 'etiquette' structure includes propriety and justice, sacrificial vessel, rites, and etiquette document. From etiquette to extend to the primary goals of a funeral are mourning, an obligation to repay, integrity to raise the living persons and send off the deceased, filial piety, and affirmation and integration into the interpersonal relationship (Hsu, 1994). Such function of 'mourning' is helpful to the family members to recover from their grief and restore their everyday lives.

Hsu, Kahn, and Hsu (2002) interviewed 35 Taiwanese widows and analyzed indigenous beliefs about spousal death. When these widows faced the loss of their beloved, they have those characteristics as following: deifying their husbands, fearing ghosts, perceiving the presence of the deceased, describing the idea of a good death, and feeling wrong about the traditional taboo against crying in the presence of a dying husband. The authors found that beliefs contribute to widows' bereavement process of grief care.

Beard and Burger (2015) utilized secondary literature to investigate funeral-related literature. By LexisNexis database, they reviewed 971 articles worldwide from 1987 to 2014. In the early years of the United States, funeral rituals were easy and conducted by the bereaved. As technology and culture advanced in the mid-nineteen century, 'modern' funeral and its rituals started to grow and focused on embalming, casket, service, and burial. The result showed that the driving force of the modern funeral industry revolution is Consumer-Related Motivation (CRM). That is to say, as customers (consumers) asking for individual services, the funeral industry must coordinate closely.

Dilmaç (2016) pointed out that the concept of death nowadays seems to be deeply influenced by the virtual world in modern society, for instance, virtual tombs, memorial webpages, the celebration of death anniversaries, and other online memorial forms. Therefore, death at present is repressed in society, resulting in the practice of ceremonial funerals, which is inclined to disappear due to the redefinition of time and space by the living and the dead.

Hoy's (n.d.) 6 characteristics to benefit ritual are significant symbols, ritual action, gathered people, connection to heritage, healing touch, and body transition. In 'significant symbols', people as visible animals, symbols give ways beyond communication to help people soon understand the cultural meaning. In 'ritual action,' in some traditional areas, the whole community would start to help with the funeral process when people die. In 'gathered people,' when family members die, their relatives support the bereaved. In 'connection to heritage,' the bereaved may sing old religious songs to comfort themselves. In 'healing touch,' people who lose their family members may need healing touch with other family members or friends to comfort their broken hearts. Finally, in 'transition of body,' we have to transit the deceased body to a permanent storage facility at the end of the ceremony.

Hsu (1994) concluded five ritual functions that people could confirm through a funeral ceremony: mourning, an obligation to repay, step-by-step practice to raise the living persons and send off the deceased, teaching on filial piety, and affirmation and integration into an interpersonal relationship. In 'mourning,' by Confucianism, people must mourn totally when a family member dies. In the 'obligation to repay,' people must repay their parents. In 'step by step practice to raise the living persons and send off the deceased,' it rules people to follow the unwritten morality to raise your living family members and send off the deceased. In 'teaching on filial piety,' the funeral-related rituals have the functions of filial piety. Finally, in 'affirmation and integration to interpersonal relationship,' the funeral arrangement to the ceremony ritual is the process for people to confirm their interpersonal relationship.

To summarize, mortuary culture and values are related to the social consensus and funeral ritual practice. Most research suggested that people may mourn their beloved and comfort themselves through different religious rituals, but a few suggested not. Most interviewees have to confront the loss of their family members and maintain their life in everyday routines. Sometimes, the bereaved may recall their beloved or feel pain in the grief emotion. No matter how the literature suggests that funeral rituals can heal one's broken heart, it is still an inner

social and cultural performance that people follow the same funeral rituals as before for many generations, which their grandparents or parents told to comfort both the dead and the living.

(3) Generation Differences

Mazurana et al. (2013) conducted sex- and age-disaggregated data (SADD) research to examine how such generational analyses can improve humanitarian aid in many disasters. The research team collects SADD to examine two factors. For instance, the realization of relationship and differences between male and female require gender analyses; and the evaluation among people of different ages require generational analyses (Mazurana et al., 2013: S69).

Elder et al. (2003) consider that life history emphasizes that the individual's life trace is greatly influenced by social and historical micro-factors, which such historical and geographical change makes individuals embed their' life history into it. The age effect, cohort effect, and period effect are three kinds of influence on individual experience (Glenn, 2003).

The term 'cohort effect' is different according to the generation. The generation is also called 'cohort' that refers to 1) the same age group of people living and sharing the same historical event, political atmosphere, and socio-economic situation; 2) people all have the same development periods from toddler to the elderly; 3) people are sharing the generation-specific feature, such as the size (population) of the generation (Liu & Chu, 2020, p. 50).

Chiang (2018) discussed the change in end-of-life and a comparison of generational differences in Taiwan. He adopted a quantitative method to discover whether the Taiwanese's cognition has significant differences in the change in end-of-life due to generational differences. By using 1,015 valid samples and recoding methods, Chiang designed five different research aspects, such as 1) the rules of funeral etiquette, 2) the willingness to advance decision, 3) the idea of autonomy to natural death, 4) the identification of critical ill rescue, and 5) the affirmative of hospice care. And then, he found that the 1st, third, and fifth aspects had significant differences by regression analysis. Although Chiang had given research results to

the different generations, he did not give any institutional suggestions to improve the current funeral strategies among different generations.

3. Methods

(1) Subject

This study adopts purposive sampling in that the research team collected samples of interviewees according to different cities and counties and the proportion of city and counties' population (see Table 1) in Taiwan, which expects to collect valid samples up to 1,000. The mean and standard data are collected and analyzed from the questionnaire to realize the current situation of the national mortuary value system and their mortuary behavior. Moreover, sampling under the municipality or county, such as in townships, adopts purposive sampling so that sampling does not concentrate in several townships but may be dispersed.

Table 1 Distribution of Sampling in Different Regions

	Regions	20-39 year-old	40-64 year-old	Over 65-year-old		
		No.	No.	No.	Subtotal	Total
	Total No.	**339**	**467**	**194**	**1000**	
North	Keelung City	5	8	3	16	
	Taipei City	34	51	25	111	
	New Taipei City	58	83	32	173	
	Taoyuan City	35	43	15	93	453
	Hsinchu City	6	9	3	18	
	Hsinchu County	8	11	4	23	
	Yilan County	7	9	4	19	
Middle	Taichung City	43	55	20	117	
	Miaoli County	8	10	5	23	
	Changhua County	19	24	11	53	244
	Nantou County	7	10	5	21	
	Yunlin County	9	13	7	29	
South	Tainan City	27	38	16	80	273

	Kaohsiung City	39	56	24	119	
	Chiayi County	7	10	5	22	
	Chiayi City	4	5	2	11	
	Pingtung County	12	16	8	35	
	Penghu County	2	2	1	5	
East	Taitung County	3	4	2	9	23
	Hualien County	5	6	3	14	
Fukkian	Kinmen County	2	3	1	6	7
	Lienchiang County	0	0	0	1	
				1000	1000	

Note: Numbers are rounding.

Courtesy: Authors made.

This study divides the national mortuary value system and behavior into five divisions: ' the function of a funeral,' 'believes and worship,' 'the attitude of the funeral arrangement,' 'the faith of burial,' and' governmental policies and goals.' Due to different questions in different divisions, the average score is used to discuss and compare different questions in this study. The questionnaire adopts a Likert scale to give five options: 'totally disagree (1),' 'disagree (2),' 'general (3),' 'agree (4),' and 'totally agree (5)'. The high score represents that people cognize highly of the five divisions. Among these questions, AD3, AE3, DD2, EB2, and ED1 are contrary, of which scores are in reverse order.

To design the investigative questionnaire, the authors of this study drafted and divided the questionnaire into five sections such as 'functions of a funeral,' 'belief and veneration,' 'attitudes of the funeral arrangement,' 'faith of death,' and 'governmental policy goals' besides interviewees' data according to literature review. In this study, an experts' forum was summoned to discuss and provide amendment comments when completing the questionnaire. This study amended the questionnaire according to experts' comments and then made an 'experts' validity checklist' to invite experts to estimate again. Also, a pre-investigated questionnaire analysis was made according to experts' validity comments. Here, 'belief and veneration' is used as an example to explain the central stem of the questionnaire as follows.

A. Veneration of the ancestors

(A) 'Veneration of the ancestors' expresses your respect and gratefulness to ancestors.

(B) Worshiping ancestors and blessing ancestors will come to your and the offspring.

(C) The offspring have the responsibility and obligation to worship ancestors.

B. Idolatry

(A)Memorial tablet symbolizes the ancestors, so no memorial tablet means no object to worship.

(B)The one who adopted natural burial had a memorial tablet at home; she or he can memorize and worship in Ching Ming Festival.

(C) It is necessary to put a soul cloth or memorial tablet on a table as a worshipping object to the worshipper.

In this study, interviewees are divided into two kinds. One kind is interviewers who acquaint interviewees directly or indirectly. The other kind is that interviewers search for interviewees in public. When interviewers started the investigation, they first expressed their purpose and then asked interviewees if they were adults. If interviewees were under 20, interviewers had to thank the interviewee and find another adult interviewee. If the interviewee answered that she or he was an adult, the interviewer would go on to investigate.

(2) Instrument

This study uses quantitative methods to broadly collect data to analyze the gap between the mortuary value system and their behavior. The software 'SPSS 22.0' is applied to test data by Likert scale numbers in a quantitative method.

In the quantitative method, this study applies 'SPSS 22.0' to perform independent sampling t-test, one-way ANOVA, Pearson product-moment correlation, multiple regression analysis, etc. The data have been collected and analyzed by thematic cross-comparison to compare different variables and their meaning.

(3) Data Analysis

This study collects and analyzes data by investigating interviewees who lost their beloved family members in recent days. On the aspect of a questionnaire, this study eliminates invalid questionnaires and then codes valid questionnaires into digital data. To consider the retrieved rate of questionnaires, this study expands sampling to 1,060 questionnaires to the public. In order to ensure the reliability and validity of the questionnaire, this study conducted a meeting to ask experts to review and complete the formal questionnaire. The data analysis used SPSS 22.0 for Windows to compare the raw data. The research results are divided into descriptive analysis and analysis of variances (ANOVA).

The data collection was conducted by investigators in 2021. By telephone or interview, investigators retrieved 1,060 questionnaires with a 94.62% retrieved rate with 57 invalid and 1,003 valid questionnaires. In this paragraph, we mainly focus on the introduction of generational aspect. For your reference, we show the variables, category, number of people, percentage, and total number (see Table 2).

Table 2 Statistics of Sampling Variables

Variables	Category	No.	%	Total
	Youth	341	34.0	
Generations	Middle Age	466	46.5	1003
	Elderly	196	19.5	

4. Results

(1) Variance Analysis of Mortuary Functions among Different Generations

This study takes 'the youth,' 'middle age,' and 'the elderly' to do one-way ANOVA among 'mourning; grief care,' 'obligation to repay,' 'teaching on filial piety,' 'step by step practice to raise the living persons and send off the deceased,' and 'confirmation and integration of

interpersonal relationship.' By ANOVA, it shows the differences among the whole Taiwan nationals on 'each dimension of the function of a funeral' (see Table 3).

On the dimensions of each function of the funeral, the dimensions of A (mourning; grief care), B (obligation to repay), and C (teaching on filial piety) reach a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that in 'mourning,' 'obligation to repay,' and 'teaching on filial piety' dimensions, the elderly have a stronger identity than 'the middle age' and 'the youth.' It is evident that compared to 'the middle age' and 'the youth,' 'the elderly' value 'mourning', 'obligation to repay,' and 'teaching on filial piety.'

The dimension D (step-by-step practice to raise the living persons and send off the deceased) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the elderly' have a greater identity than 'the middle age,' and 'the middle age' have a greater identity than 'the youth' to 'step by step practice to raise the living persons and send off the deceased.' It is evident that compared to 'the middle age' and 'the youth,' 'the elderly' value 'step by step practice to raise the living persons and send off the deceased'.

The dimension E (confirmation and integration of interpersonal relationship) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, it was found that 'the middle age' has a greater identity than 'the youth,' and 'the elderly' have a greater identity than 'the youth' to 'confirmation and integration of interpersonal relationship.' It is evident that compared to 'the middle age' and 'the youth,' 'the elderly' value 'confirmation and integration of interpersonal relationship.'

Table 3 Statistics of Mortuary Functions and Faith among Different Generations

Dim	Gens	n	mean	σ	SSQ	MS	F ratio	P value
	Y	341	3.23	0.76	12.269	6.135	9.376[***]	.000
A	M	466	3.32	0.84	654.284	.654	-	-
	E	196	3.54	0.82	-	-	-	-

	Y	341	3.51	0.87	16.156	8.078	10.425***	.000
B	M	466	3.59	0.92	774.907	.775	-	-
	E	196	3.86	0.81	-	-	-	-
	Y	341	3.44	0.78	13.693	6.846	10.260***	.000
C	M	466	3.58	0.85	667.306	.667	-	-
	E	196	3.77	0.81	-	-	-	-
	Y	341	2.75	0.55	11.866	5.933	21.405***	.000
D	M	466	2.89	0.53	277.167	.277	-	-
	E	196	3.05	0.48	-	-	-	-
	Y	341	3.47	0.59	5.688	2.844	7.272**	.001
E	M	466	3.61	0.62	391.058	.391	-	-
	E	196	3.67	0.69	-	-	-	-
	Y	341	3.28	0.51	11.190	5.595	19.205***	.000
F	M	466	3.40	0.56	291.327	.291	-	-
	E	196	3.58	0.56	-	-	-	-

Note: Dimension A represents 'mourning'; dimension B represents 'obligation to repay'; and dimension C represents 'teaching on filial piety.' Dimension D represents 'step by step practice to raise the living persons and send off the deceased'; dimension E represents 'confirmation and integration of interpersonal relationship'; dimension F represents 'the whole functions of a funeral.' Besides, Y represents the youth. M represents middle age. E represents the elderly.

To sum up, it depicts that among different generations of the whole Taiwan nationals, it has obvious differences in the aspect of 'each dimension of mortuary functions.'

(2) Variance Analysis of Belief and Worship among Different Generations

This study takes 'the youth,' 'middle age,' and 'the elderly' to do one-way ANOVA among 'veneration of the ancestors' and 'idolatry.' ANOVA shows the differences among the Taiwan nationals on 'each dimension of belief and worship' (see Table 4).

The dimension G (veneration of the ancestors) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the middle age' has a greater identity than 'the youth,' and 'the elderly' have a greater identity than 'the middle age' to the function of 'veneration of the ancestors.' It is evident that according to how each generation values 'veneration of the ancestors', the level of identity in order is 'the elderly,' 'the middle age,' and 'the youth.'

The dimension H (idolatry) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the middle age' has a greater identity than 'the youth,' and 'the elderly' have a greater identity than 'the youth' to 'idolatry.' It is evident that compared to 'the middle age' and 'the youth,' 'the elderly' value 'idolatry.'

To sum up, it depicts that among different generations of the whole Taiwan nationals, it has apparent differences in the aspect of 'each dimension of belief and worship.'

Table 4　Statistics of belief and worship among different generations

Aspects	Gens	n	mean	σ	SSQ	MS	F ratio	P value
	Y	341	3.45	0.86	25.265	12.632	18.879	.000***
G	M	466	3.67	0.77	669.119	.669	-	-
	E	196	3.90	0.85	-	-	-	-
	Y	341	3.08	0.71	12.805	6.403	11.427	.000***
H	M	466	3.28	0.76	560.290	.560	-	-
	E	196	3.38	0.80	-	-	-	-
	Y	341	3.27	0.69	18.241	9.120	19.284	.000***
I	M	466	3.47	0.66	472.942	.473	-	-
	E	196	3.64	0.73	-	-	-	-

Note: G represents 'veneration of the ancestors', H represents 'idolatry,', and I represents 'the whole belief and worship'.

(3) Variance Analysis of Attitudes Towards Mortuary Arrangement among Different Generations

This study takes 'the youth,' 'middle age,' and 'the elderly' to do one-way ANOVA among 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free.' ANOVA shows the differences among the whole Taiwan nationals on 'each dimension of attitudes towards mortuary arrangement' (see Table 59).

The dimension J (saving money), K (saving grave land), L (saving time), and M (worry-free) reach a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly' in 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free.' It is evident that compared to 'the elderly,' 'the youth' and 'the middle age' value 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free.'

To sum up, it depicts that among different generations of the whole Taiwan nationals, it has apparent differences in the aspect of 'attitudes towards the mortuary arrangement.'

Table 5 Statistics of attitudes towards mortuary arrangement among different generations

Dim	Gens	n	mean	σ	SSQ	MS	F ratio	P value
	Y	341	2.92	0.68	21.588	10.794	25.157***	.000
J	M	466	2.80	0.60	429.063	.429	-	-
	E	196	2.50	0.72	-	-	-	-
	Y	341	3.42	0.75	22.872	11.436	17.080***	.000
K	M	466	3.55	0.82	669.548	.670	-	-
	E	196	3.14	0.92	-	-	-	-
	Y	341	3.17	0.76	12.531	6.265	10.668***	.000
L	M	466	3.26	0.71	587.269	.587	-	-
	E	196	2.96	0.90	-	-	-	-
	Y	341	2.97	0.76	11.471	5.735	9.351***	.000
M	M	466	2.91	0.73	613.350	.613	-	-
	E	196	2.68	0.93	-	-	-	-

	Y	341	3.10	0.58	15.079	7.539	21.485***	.000
N	M	466	3.11	0.54	350.910	.351	-	-
	E	196	2.80	0.72	-	-	-	-

Note: J represents 'saving money'; K represents 'saving grave land; L represents 'saving time';
M represents 'worry free'; and N represents 'whole sample's mentality towards the mortuary
arrangement.'

(4) Variance Analysis of Burial Faith among Different Generations

This study takes 'the youth,' 'middle age,' and 'the elderly' to do one-way ANOVA among 'mortuary autonomy,' 'burial for comforting the deceased,' 'columbarium pagoda/niche burial for comforting the deceased,' 'back to the nature,' and 'notion of hierarchy.' ANOVA shows the differences among the whole Taiwan nationals on 'each dimension of burial faith' (see

Table 6).

The dimension O (mortuary autonomy) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' have a greater identity than 'the elderly.' It is evident that compared to 'the elderly,' 'the youth' value 'mortuary autonomy.'

The dimension P (burial for comforting the deceased) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the elderly' have a greater identity than 'the youth' and 'the middle age' to 'burial for comforting the deceased'. It is evident that compared to 'the middle age' and 'the youth,' 'the elderly' value 'burial for comforting the deceased.'

The dimension Q (columbarium pagoda/niche burial for comforting the deceased) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly' to 'columbarium pagoda/niche burial for comforting the deceased.' It is evident that compared to 'the elderly,'

'the youth,' and 'the middle age' value 'columbarium pagoda/niche burial for comforting the deceased.'

The dimension R (back to nature) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly' to 'back to nature.' It is evident that compared to 'the youth' and 'the middle age,' 'the elderly' value 'back to nature.'

The dimension S (the notion of hierarchy) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the elderly' have a greater identity than 'the youth' and 'the middle age' to 'notion of hierarchy.' It is evident that compared to 'the youth' and 'the middle age,' 'the elderly' value the 'notion of hierarchy.'

To sum up, it depicts that among different generations of the whole Taiwan nationals, it has apparent differences in the aspect of 'each dimension of burial faith.'

Table 6 Statistics of burial faith among different generations

Dim	Gens	n	mean	σ	SSQ	MS	F ratio	P value
	Y	341	4.20	0.60	5.553	2.776	7.072**	.001
O	M	466	4.12	0.60	392.564	.393	-	-
	E	196	3.99	0.73	-	-	-	-
	Y	341	2.53	0.75	14.341	7.171	10.317***	.000
P	M	466	2.51	0.83	695.019	.695	-	-
	E	196	2.82	0.97	-	-	-	-
	Y	341	2.98	0.74	7.097	3.549	6.433**	.002
Q	M	466	3.12	0.74	551.613	.552		
	E	196	3.20	0.74				
	Y	341	3.04	0.45	5.111	2.556	9.044***	.000
R	M	466	3.05	0.56	282.591	.283		
	E	196	2.87	0.60				
S	Y	341	2.82	0.87	7.062	3.531	4.606*	.010

		N	Mean	SD			F	p
	M	466	2.81	0.87	766.602	.767		
	E	196	3.02	0.90				
	Y	341	3.50	0.51	13.089	6.544	21.654^{***}	.000
T	M	466	3.48	0.53	302.219	.302		
	E	196	3.20	0.65				

Note: O represents 'mortuary autonomy'; P represents 'burial for comforting the deceased'; Q represents 'columbarium pagoda/niche burial for comforting the deceased'; R represents 'back to nature'; S represents 'notion of hierarchy'; T represents 'the whole burial faith.'

(5) Variance Analysis of Whole Taiwan National's Views on Mortuary Policy Objectives among Different Generations

This study takes 'the youth,' 'middle age,' and 'the elderly' to do one-way ANOVA among 'saving mortuary fees,' 'clean burial,' 'environmental protection,' and 'sustainable development.' ANOVA shows the differences among the Taiwan nationals on 'each dimension of the function of a funeral' (see Table 7).

The dimension U (saving mortuary fees) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly.' It is evident that compared to 'the elderly,' 'the youth,' and 'the middle age' value 'saving mortuary fees.'

The dimension V (clean burial) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly.' It is evident that compared to 'the elderly,' 'the youth' and 'the middle age' value clean burial.

The dimension W (environmental protection) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly.' It is evident that compared to 'the elderly,' 'the youth' and 'the middle age' value 'environmental protection.'

The dimension X (sustainable development) reaches a significant level of .05. By comparison in the aftermath of Scheffé's method, this study found that 'the youth' and 'the middle age' have greater identity than 'the elderly.' It is evident that compared to 'the elderly,' 'the youth' and 'the middle age' value 'sustainable development.'

To sum up, it depicts that among different generations of the whole Taiwan nationals, it has apparent differences in the aspect of 'each dimension of mortuary policy objectives.'

Table 7 Statistics of Taiwanese views on governmental policy objectives and faith

Dim	Gens	n	mean	σ	SSQ	MS	F ratio	P value
	Y	341	3.58	0.66	17.128	8.564	19.776***	.000
U	M	466	3.52	0.63	433.058	.433		
	E	196	3.22	0.73				
	Y	341	3.54	0.62	7.524	3.762	8.170***	.000
V	M	466	3.62	0.67	460.436	.460		
	E	196	3.39	0.79				
	Y	341	3.53	0.70	19.144	9.572	17.485***	.000
W	M	466	3.52	0.71	547.444	.547		
	E	196	3.18	0.86				
	Y	341	3.35	0.61	13.777	6.889	15.433***	.000
X	M	466	3.25	0.67	446.351	.446		
	E	196	3.02	0.75				
	Y	341	3.50	0.51	13.089	6.544	21.654***	.000
Y1	M	466	3.48	0.53	302.219	.302		
	E	196	3.20	0.65				

Note: U represents 'saving mortuary fees'; V represents 'clean burial'; W represents 'environmental protection'; X represents 'sustainable development'; Y1 represents 'the whole governmental policy objectives.'

By the variance analysis of mortuary functions among different generations of whole Taiwan nationals, significant differences showed in different generations at 'each dimension of

the function of a funeral.' 'The elderly' should be the generation who value 'mortuary functions' most, followed by 'the middle age,' and then 'the youth' in order. Besides, compared to 'the middle age' and 'the youth,' 'the elderly' put more attention to 'mourning; grief care,' 'obligation to repay,' 'teaching on filial piety,' 'step by step practice to raise the living persons and send off the deceased,' and 'confirmation and integration of interpersonal relationship.'

As regards the variance analysis of belief and worship among different generations of whole Taiwan nationals, significant differences showed in different generations at 'each dimension of belief and worship.' Compared to 'the middle age' and 'the youth,' 'the elderly' value 'belief and worship' more.

As regards the variance analysis of attitudes towards mortuary arrangement among different generations of whole Taiwan nationals, significant differences showed in different generations at 'each dimension of attitudes towards mortuary arrangement.' Compared to 'the elderly,' 'the middle age,' and 'the youth' care more about 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free.'

Regarding the variance analysis of burial faith among different generations of whole Taiwan nationals, significant differences were shown in different generations at 'each dimension of burial faith.' Compared to 'the elderly,' 'the youth' and 'the middle age' value 'the whole burial faith.' On the dimension of 'mortuary autonomy,' compared to 'the elderly,' 'the youth' value this dimension more.

On the dimension of 'burial for comforting the deceased,' compared to 'the middle age' and 'the youth,' the 'the elderly' value this dimension.

The dimension of Taiwan's national views on the differences in governmental mortuary policy objectives is compared to 'the elderly,' 'the youth,' and 'the middle age' value this dimension more.

5. The Implications of Mortuary Policies

Burial and custom are informal rules that are uneasy about demonstrating their formation and development but have existed for a long time in civil society. The burial and custom format moral force or internalized rules, and it seems that if the deceased's family follows traditional burial and custom, the deceased or the ancestors would bless their offspring for good and enrich them. Otherwise, the offspring would be punished by guilty conscience (North, Liu trans., 1994: 54; Kasper and Streit, 1998: 103). Such internalized rules have been accumulated over a long period and are deeply rooted in the human mind that formats people's value system. Under the condition of information asymmetry and unpredictability, the general bereaved always follow the ritualism of the mortuary to choose a valuable land with a good geomantic omen where they can bury their beloved dead[3] and comfort the soul of the dead. As a result of this preconceived notion being self-reinforcing, the people are locked in a state of inefficiency. Deviating people from the established path is difficult without essential external forces or exogenous variables. Because the mortuary value system guides people's behavior, only the behavior that conforms to the people's value system is conducive to the bereaved family's mourning for the deceased. However, people of different generations may have different mortuary value systems, which the government must understand to formulate effective policies and institutes.

According to this quantitative research, the whole Taiwan nationals have different values on the function of funeral, belief and worship, funeral arrangement attitudes, and burial faith under different backgrounds and identities. However, on the aspect of policy and targets, though background differences among interviewees have little significant influence on the faith in the 'saving mortuary fees,' 'clean burial,' 'environmental protection,' and 'sustainable

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3 For instance, Yen and Yang (1999) conducted the research of 'The Research of Shih Tzu Tou Mortuary Dedicated Area in Wugu Township. Commissioned by Wugu Township' and designed questionnaire. They interviewed 150 tomb sweepers whose beloved deceased adopted ground burial and 100 tomb sweepers whose beloved deceased adopted columbarium pagoda/niche burial. While interviewers asked where interviewees chose to bury their beloved deceased, the former answered 'good feng shui and geometric shapes (79.33%)' and the later answered 'cheap (87%)' and 'good feng shui and geometric shapes (51%)'. However, in general, the public cemetery where adopted ground burial, each tomb base costs 16,838 USD. If the buyers emphasize a 'dragon's nest (good feng shui and geometric shapes)' or 'tomb with good scenery' and then one tomb base costs over 33,676 USD. Such high consumption to the general public seems not affordable (Yen & Yang, 1999: 119, 125).

development,' the 'saving mortuary fees,' 'clean burial,' 'environmental protection,' and 'sustainable development,' they still bring some identity to above dimensions. It can prove that the whole Taiwan nationals have a mortuary value system. Such discovery confirms Yang's research that there is the possibility of gaps between interviewees' mortuary value and mortuary behavior.

According to the survey results of this study mentioned above, it can be seen that there are significant differences between the elderly, the middle age, and the youth generations in terms of their identification with the overall funeral function or belief and worship. Generally speaking, the elderly, compared with the middle age, and the middle age compared to the youth, have more robust identification with the mortuary function of mourning, the obligation to repay, step by step practice of raising the living persons and sending off the deceased, teaching filial piety, and affirmation and integration to interpersonal relationship, as well as the belief and worship of 'veneration of the ancestors' and 'Idolatry.' Mortuary functions and beliefs have originated from the cultural values and spiritual beliefs of funerals in China for thousands of years. Because the elderly absorb new knowledge slowly and cannot utilize information, their traditional concepts are difficult to change. As for the mentality of dealing with the mortuary arrangement, by comparative analysis, it is found that 'the youth' compared to 'the elderly' and 'the middle age' compared to 'the elderly' has a stronger tendency to agree with arranging a funeral. The mentality of mortuary arrangement of the youth and the middle age is easily affected by social and economic changes, and they tend to agree with 'saving money,' 'saving grave land, 'saving time,' and 'worry free' so that results in the simplification of funeral and rituals.

The factors like changes in family structure, the tendency to become a nuclear family, and frequent urban-rural and even international movements make family members rarely meet each other, resulting in family members lacking emotional dependence on each other. Once one of the family members passes away, alive members are often reluctant to spend too much energy

or money on funeral matters. It is also one of the main reasons for the decline of Taiwan's funeral industry today. Regarding burial faith, the youth and the middle age agree with the overall burial faith more than the elderly. To view the individual variables, the youth and the middle age agree with 'mortuary autonomy,' 'columbarium pagoda burial for comforting the deceased,' and 'back to nature.' However, 'burial for comforting the deceased' and 'notion of hierarchy' are emphasized by the elderly. Since the above two concepts are the traditional mortuary value existing for hundreds of years, 'mortuary autonomy' and 'columbarium pagoda burial for comforting the deceased' are new concepts promoted in recent decades. The above statistical results can echo that the youth and the middle age are more receptive to new knowledge and new things, while the elderly are less receptive.

Finally, in terms of the overall government policy goals, statistics show that the youth and the middle age are more likely to agree with the overall government policy goals than the elderly, regardless of the goals of 'burial cost-saving,' 'sanitary burial,' 'environmental protection,' 'sustainable development.' This phenomenon and the above analysis results of burial faith are all due to the differences in the ability of people of different generations to receive new knowledge and information. Given this difference, the government must pay attention to the different thoughts and needs of different generations when formulating policies and institutions instead of compressing time and space and simplifying funeral etiquette. Suppose the governmental policies only consider the needs of some generations or ignore all family members' thoughts on funeral arrangements. In that case, there will be gaps and incompleteness between family members' mortuary value system and mortuary behavior. If so, the bereaved family members will be unable to cope with grief care, and the governmental good intention will come to nothing.

6. Conclusion and Suggestion

(1) Conclusion

A. The Mortuary Value System Exists in Real

According to this research, the three intervals of generations have different identities of mortuary values to the function of funeral, belief, and worship, attitudes of the funeral arrangement, burial faith, and governmental policy targets. The funeral functions include 'mourning; grief care,' 'obligation to repay,' 'teaching on filial piety,' 'step by step practice to raise the living persons and send off the deceased,' and 'confirmation and integration of interpersonal relationship.' The belief and worship contain 'veneration of the ancestors' and 'idolatry.' The attitudes of funeral arrangement contain 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free.' The burial faith contains 'mortuary autonomy,' 'burial for comforting the deceased,' 'columbarium pagoda/niche burial for comforting the deceased,' 'back to nature,' and 'notion of hierarchy.' The mortuary policy objectives contain 'saving mortuary fees,' 'clean burial,' 'environmental protection,' and 'sustainable development.' Part of the bereaved often finishes funeral arrangements under the gap between their mortuary value and mortuary behavior due to different generations' gaps in mortuary value, so such gaps result in irreparable grief and regret.

B. Different Generations Having Their Mortuary Value System

(A) The Elderly Valuing the Function of Funeral Than Other Generations

This research shows that the elderly pay more attention to the funeral function than the middle age and the youth do. The latter two generations' view tells that most people do not understand the real meaning of funerals. Hence, it is doubtful to hold traditional funerals and even supposes that it is uncivilized to be ritualistic. However, such an idea ignores that a funeral is a way to comfort the heart of living people and makes the bereaved recover from their deep grief.

(B) The Elderly Have Greater Identity to Belief and Worship than Other Generations

Compared to the middle age and the youth, the elderly have a greater identity to 'veneration of the ancestors' and 'idolatry.' The elderly value the way to memorize and worship

carefully to their ancestors. Therefore, burial without remains or bone ashes would be unacceptable for the elderly. The elderly reach such high ages and often with good jobs and satisfied family lives so that if they confront death someday, they are likely to wish their offspring to worship them.

(C) The Youth and The Middle Age Having Greater Identity to The Attitudes of 'Saving Money,' 'Saving Grave Land,' 'Saving Time,' and 'Worry Free' Than The Elderly

Regarding the attitudes toward funeral arrangements, the youth and the middle age have a greater identity to 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free' than the elderly. The youth and the middle age value 'saving money,' 'saving grave land,' 'saving time,' and 'worry-free' more than the elderly do. In this way, funeral rites tend to be simplified and condense the space of funeral arranging so that the output of value of the funeral industry declines.

(D) The Elderly Having Greater Identity to 'Burial for Comforting the Deceased' and 'Notion of Hierarchy'; the Youth or the Middle Age Having Greater Identity to 'mortuary autonomy,' 'columbarium pagoda/niche burial for comforting the deceased,' and 'back to the nature.'

In the dimension of burial faith, the elderly have a greater identity to 'burial for comforting the deceased' and 'notion of hierarchy' than the youth and the middle age. The youth and the middle age have a greater identity to 'columbarium pagoda/niche burial for comforting the deceased' and 'back to nature' than the elderly. The youth have a greater identity to 'mortuary autonomy' than the elderly but no significance for the middle age.

(E) The Youth having Greater Identity to Mortuary Policy Objectives Than Other Generations

On the mortuary policy objectives, the youth and the middle age have a greater identity to 'saving mortuary fees,' 'clean burial,' 'environmental protection,' and 'sustainable development' than the elderly. Nowadays, the youth and the middle age accept higher education, so they do not emphasize belief and worship. Mainly, the youth are young and probably college

students or graduates who start to make their living and save for the future. Such young people use the internet to increase their knowledge and international insight. Hence, young people endorse the benefits of saving mortuary resources, public health, and environmental protection to the nation. Nevertheless, it is overemphasizing 'saving mortuary fees,' 'clean burial,' and 'environmental protection' and neglecting the bereaveds' mortuary value and psychological demand so that the funeral function would be unlikely to realize.

(2) Suggestion

A. Providing Enough Space for Funeral Arrangements and Stopping Unlimited Simplification of Funeral Rites to Keep the Environment for the Bereaved to Do Grief Care

Firstly, the compressed funeral space affecting rituals negatively has to be improved by rebuilding funeral facilities (e.g., memorizing halls). Although the construction of funeral facilities shall have no difficulty in the economy and technology aspect, it is necessary to overcome residents' protests of NIMBY (never in my backyard) caused by death taboo and economic loss due to such facilities being aversive. Secondly, improving time compression demands a review rapidly to the present funeral rituals whose functions to accomplish funeral purposes have to be preserved or should be reformed.

Moreover, the unlimited simplification and unthinkingly progression of funerals and rituals shall be ceased to correct people who suppose simplification is civilization and abandon etiquette. Apart from government and social opinion, leaders shall correctly cognate the actual mortuary value; funeral industries and educational institutes in Taiwan shall take responsibility for instructing and educating mortuary value.

B. Funeral Arrangement Having to Broadly Consider Family Members' Notions Due to Distinct Mortuary Value Faith among Different Generations of the Bereaved.

Different generations have distinct ideas of arranging a funeral for the beloved deceased. Therefore, listening and respecting family members' suggestions and thoroughly

communicating with each other seems to be the essential method to reduce conflict, create a harmonious mood, and fully comfort family members' grief. Regarding funeral arrangements, funeral directors have to directly communicate with the bereaved and apply for the chance to have a meeting of funeral arrangements which can guide all the family members to communicate with each other fully.

C. The Local Governmental Burial Permission Given by the Mortuary Management Unit Shall Ask the Bereaved to Provide Proof to Demonstrate that They Have the Consensus that There is no Gap between their Mortuary Value and Mortuary Behavior

To ensure no gap between the bereaveds' mortuary value and mortuary behavior, the local governmental mortuary management unit shall verify the burial permission before proof of consensus is made by the bereaved. For instance, the bereaved must provide an institutional affidavit demonstrating they achieved consensus before applying for natural burial permission. Such executive operation seems to be troublesome to the civil. With the advance of the internet, electronic signatures and the delivery of the affidavit are convenient for the bereaved so that it would not increase too much transaction costs.

D. The Public Has to Fully Communicate and Draw a Will with Their Family Members Who Would Arrange Funerals after Death

Nowadays, the 'Mortuary Service Administration Act' in Taiwan advocates mortuary autonomy; adults with behavioral competence have to make a will or fill out a letter of intent[4]. However, such instructional rules are worthy of discussion. The meaning of a funeral is mainly to be held for living people and will not cause any harm to the living people. The will-making shall be like a wish list to provide a direction to arrange a funeral for a daughter and son while someone is approaching her or his end. In such a wish list, the daughter and son must not

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4　According to the Article 61, Mortuary Service Administration Act, the government advocates mortuary autonomy as following: 'Adults and those with such capacity may make a will beforehand or do it by filling out a letter of intent on funeral matters for after his death while still alive. Families or contractors handling the funeral matters shall respect the will or the letter of intent of the deceased in the preceding paragraph.'

necessarily enforce it entirely but must thoroughly discuss it with their parents before making a will. As the appropriate, doable, and closing to their mortuary value way been discussed, it will make a harmonious situation both for the living people and the deceased.

Ethics Statement

This article quotes and rewrites part of the results of the second year of the Taiwan Ministry of Science and Technology subsidy project "The Lost Funeral Ceremony and Underworld House: Study on the Funeral Value System and Funeral Behavior." (MOST108-2410-H-343-012-MY2). According to Article 4 and Article 5 of Taiwan's "Human Subjects Research Act," the research plan meets the definition of human subjects research must be submitted for review since this study is not human Subjects Research. Therefore, Taiwan's Ministry of Science and Technology did not require the above-mentioned special projects to be submitted for review.

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