

摘要

近二十年來台灣經濟發展快速，國民生活所得提高，使得生活水平不斷上升，消費意識跟著抬頭，新公共管理學派「顧客導向」蔚為風潮，並同時強調價值的調和與課責的概念，因此「評鑑」是決定績效或品質的有效方法。而有鑑於過去殯葬市場資訊封閉，民眾（消費者）在資訊不完全、不對稱的情形，無從得知殯葬禮儀服務業者的優缺點、服務項目與收費、申訴管道等，復以民眾對於喪葬儀式與服務品質亦有所新要求，政府應如何實施殯葬評鑑以提供民眾資訊，加強業者的企業倫理與社會責任，已刻不容緩。

本文旨對臺北市政府自民國 89 年實施殯葬禮儀服務業評鑑之情形做一探討，以質性研究及文獻分析對不同規模葬儀業者、評鑑承辦人員及殯葬消費者等 360 度績效評估方法進行訪談，以期了解葬儀業者是否依評鑑的要求進而提高其人員素質及服務品質；另民眾對殯葬消費方式的選擇是否會受評鑑結果的影響，以及對殯葬服務之滿意度，這些就成為目前政府與民眾所關注的重要議題，也是本文探討的核心焦點。

本研究發現：一、殯葬禮儀服務業者與殯葬消費者均對辦理殯葬評鑑表示接受或肯定；二、殯葬評鑑的確會提升葬儀業者的人員素質及服務品質；三、殯葬評鑑宣導不足；四、殯葬評鑑未達獎優懲劣效果。再依研究發現提出七項建議：一、針對業者規模「量身訂做」評鑑評分表；二、評鑑委員的配置需以不同領域之專家學者同組；三、評鑑獎項多元化；四、提供多元管道，加強宣導殯葬評鑑的資訊；五、殯葬消費價格及項目公開化；六、合理對殯葬業者獎優懲劣；七、加強對業者及民眾之教育。

目前國內生死意識抬頭、且生死教育正在起步，惟國內外均無殯葬評鑑之相關研究，期望本研究之濫觴，促使政府及民眾對殯葬評鑑之重視。

關鍵字：殯葬禮儀服務業者評鑑、顧客導向、360 度績效評估、課責、企業倫理

ABSTRACT

The living standard has risen dramatically together with its consumers' rights consciousness due to the rapid economic growth and the raising income in recent twenty years in Taiwan. In addition, the customer orientation of new public management has become a tendency and the reconciliation of its value and the concept of accountability are highly valued at the same time. Therefore, it is an effective way to decide the result or the quality by the evaluation. In view of the information of funeral markets is closed in the past and customers cannot know the advantage, disadvantage, service, charge and grievance system of morticians under the situation with incomplete information. Moreover, customers have new demand for the funeral ceremonies and the quality of services. Hence, the government should implement the funeral evaluation immediately in order to provide more information to customers and reinforce the business ethics as well as social responsibility of undertakers.

The research aims at exploring the situation of implementing the funeral service evaluation of Taipei city government since 1990. This paper researched qualitatively and analyzed the literature by interviewing different scale of undertakers, people who are responsible for the evaluation and customers with multi-source assessment model in order to understand if morticians enhance their quality and services according to the demand of the evaluation. On the other hand, whether the evaluation's results influence customers' choice of a particular funeral service provider and their satisfactoriness become the important issues which the government and the public organizations concern a lot at present. Furthermore, they are also the main focuses that this paper discusses about.

It is found that both morticians and customers show their acceptance or approval of the funeral service evaluation. In addition, the funeral service evaluation indeed raises the quality and services of undertakers. Next, the education of the funeral service evaluation is not enough. Last, the funeral service evaluation does not achieve its effect of rewarding and punishing. Furthermore, seven suggestions are presented according to the research. First, make appropriate evaluation form in accordance with the scale of morticians. Second, the arrangement of evaluation committee members should be composed of scholars and experts in different fields. Third, the evaluation

reward can be diversified. Fourth, provide various ways to reinforce the instruction of the funeral service evaluation information. Fifth, the prices and details of funeral services should come into the open. Sixth, reward the good and punish the bad undertakers reasonably. Finally, reinforce the education of morticians and the public.

The public pay more attention to the consciousness of life and death at present and the education of life and death is beginning but there is no related research about the funeral service evaluation in Taiwan or abroad. The researcher hopes the source of this study will promote the government and the public value the funeral service evaluation.

Key words : Funeral Service Evaluation 、 Customer Orientation 、 Multi-Source Assessment Model(MSA) 、 Accountability 、 Business Ethics

