



Studies of mortuary value system and its behavior: Columbarium Niche burial and natural burial as study cases in Taiwan

KUO-CHU YANG, HSIAO-PING HUNG, FU-CHUAN HSU, YIN-AN CHEN*

^{1, 2, 3, 4} Department of Life and Death, Nanhua University, ROC (TAIWAN)

Abstract

Aim: This research examines contemporary Taiwanese mortuary practices, identifies the disconnect between the country's mortuary value system and its actual practice, and delves into the connections between the two and grief support. The government of Taiwan's research findings will be used as a basis for developing funeral policy.

Method: Secondary data analysis, in-depth interviews, and thematic data analysis were used to compile this report. Participants in this study are relatives who have suffered a recent death within the last three years. In total, there are thirteen people taking part. 8 people chose to be interred in a columbarium niche, while 5 people went the natural route.

Findings: Lineal relatives are the backbone of the funeral planning strategy; "to be environmentally friendly and sanitation" and "not to be troublesome to the bereaved" are the primary justifications for selecting burial methods. Traditional wiping and bathing rites seem to be losing their fundamental purpose as more and more people choose not to send obituaries and shorten the length of the funeral to just seven days. While there is a discrepancy between funeral costs and etiquette, it is detrimental to grief care.

Implications/Novel Contribution: The findings of this study will be used by the government of Taiwan to guide the creation of a policy regarding natural burials. Grief support for the deceased's family must be balanced against the government's broader goal of protecting the environment and improving public health. Moreover, this study aims to bring the attention of the funeral industry, academic institutions, and policymakers to the negative impact of mortuary arrangements on the condensing of time and space.

Keywords: Mortuary value system, Mortuary behavior, Grief care, Natural burial, Gap, Policy

Received: 11 September 2020 / **Accepted:** 13 November 2020 / **Published:** 15 March 2021

INTRODUCTION

Funerals serve a dual purpose: one is to protect the environment from potential harm, and another is to comfort the bereaved, including the deceased's loved ones and anyone else who may have known or worked with the deceased in some capacity. The policy is often weighted more heavily toward the former than the latter, meaning it cannot comprehensively address issues involving funerals. In April 2018, a major event occurred in the funeral industry and academic circles when it became clear that the funeral industry strongly disagreed with the government's policy of natural burial. The funeral industry even promotes massive advertisements critical of natural burial, asking questions like, "Is the Qingming festival going to be vanished?" Natural burial is a "beautiful" misconception. [Chen, Yang, and Ye \(2012\)](#); [L. J. Liu \(2018\)](#), they pleaded with government officials to end the policy of natural burial. The Interior Ministry has spoken out against the funeral industry for distorting its true purpose to natural burial. So that the natural burial does not lose the spirit of memorizing the ancestors, the Ministry of the Interior shows that natural burial marks the land to be sustainable use, and the family of the deceased can worship in front of the burial spot or worship and memorize at home ([Lin, 2004](#)).

The funeral industry may be questioning the government's natural burial promotion because of private profit, but this just serves as a reminder that the promotion of initializations of burial is unquestionably important to the Taiwanese, who hold the tradition of 'being peaceful to bury corpses into the soil, or, sending columbarium niches, nowadays. Because the Ministry of the Interior wrongly assumes that the deceased's loved ones will be able to visit the natural burial cemetery to pay their respects, they have broken the principle of natural burial, which represents characteristics of funeral simplification. By reducing a funeral to its most basic elements, we would be diminishing

* Corresponding author: Yin-An Chen

† Email: acadyin@gmail.com

its original significance.

The Ministry of the Interior surveyed the public about how much they had paid for mortuary services between 2006 and 2017, and they found that the average cost of a funeral had dropped from \$7,549.69 in 2006 to \$5,768.24 that same year (Ministry of the Interior, 201). This trend may be attributable to the fact that funerals and burials have become less formal and more discreet. The decline in the birthrate has led to a corresponding decline in the number of people interested in attending funerals, putting significant strain on the funeral industry and, as a result, leading to a general trend toward a reduction in funeral and etiquette arrangements (Chen et al., 2012). Moreover, the shortage of funeral home space for arranging funerals contributes to the decline of coffin watchers. Attendance, grief sharing, and body touching with goodwill are all part of the 'etiquette' surrounding a funeral. As a result, it would be difficult to comfort the bereaved if funeral etiquette were oversimplified.

Humans are guided by their mortuary value systems when acting in such a way, and it is helpful to the bereaved family if their actions are consistent with those values (Hsu, 1984). Therefore, the qualitative interview is used in this study to comprehend the current state of Taiwanese mortuary behavior and the gap between the mortuary value system and the options for burial. In addition, we need to investigate whether or not this gap is associated with the severity of our grief over losing a loved one. Finally, this study researches and drafts reasonable mode of mortuary behavior to the government for policy-making reference.

To summarize briefly, the study purposes are as follows:

- (1) This study is to realize the Taiwanese current mortuary behavior.
 - A. The formation of strategy for making funeral arrangements
 - B. The content of funeral arrangement planning
 - C. The process of funeral operating procedure
- (2) Exploring the gap between the Taiwanese mortuary value system and mortuary behavior, as well as the association of the level of sadness among them.
- (3) According to the above research discovery, this study provides policy suggestions.

LITERATURE REVIEW

The Etiquette Functions of Funeral

The funeral culture in Taiwan is mainly originated from Mainland China. The most specific characteristics of spiritual belief in ancient China is idolatry and veneration of the ancestors (J. M. Chang, 1997; Chiang, 1997; Lin, 2004; Wang, 2007) On the aspect of function of funeral etiquette, (Malinowski, 1954) proposes emotional consolatory function of etiquette and belief on analyzing dualistic mental basis when human beings face death. Hsu (1994) considers that mourning, obligation to repay, integrity to raise the living persons and send off the deceased, filial piety, and affirmation and integration to interpersonal relationship are five important functions to a funeral. The above integrity to raise the living persons and send off the deceased has the mean and purpose to achieve grief care for those who lose their beloved to overcome their grief and help them to revive their normal lives (S. H. Chang, 2001).

Hoy (2009) proposes six characteristics to benefit etiquette which are significant symbols, etiquette action, gathered people, connection to heritage, healing touch, and transition of the body. Such characteristics make people to reflect on simplification to funeral and intangible funeral etiquette. A family and community are asked to do etiquette to death event (Chu & Wu, 2004). It is better to mitigate the grief of the bereavement by others support and encouragement by handshakes, hugs, clap shoulder, and other body touching which are good way for grief care.

An ancient Chinese book called Analytical Dictionary of Chinese Characters which said: To coffin is to gather; to bury is to store. The practice of coffining and burying in a funeral actually refers to store someones corpse Lin (2004). The family have to appropriately store the corpse of their beloved due to no retrieving anymore to the deceased. On the arrangement of a funeral, it is coffin at first and then bury after all etiquette. Lin says, the body do not exist anymore so that the family of the deceased is confronting a transition from tangible to intangible which makes them difficult to accept. Therefore, the etiquette of a funeral which buffers the grief of a family is undoubtedly necessary (K. S. Liu, 2014). According to the literature, if over-simplification or no etiquette, the function of bereavement is difficult to achieve.

The Change of Funeral Etiquette

Hsu (1984) generalizes that in the civil society in Taiwan in 1980s, the phenomena are increasing average funeral budget, simplification to a funeral, saving time, retrenching lands, saving labor power, and commercialized development trend, however, he does not mention whether mortuary Value System is the major influence factor or not (Fulton, 2018).

Taiwan still maintains its traditional funeral custom during Japanese Colonial Period, however, has greatly influenced by European and American culture after restoring to Republic of China (Carnell, 2004). In 1970s, the society changes from agriculture to industry and commerce with rapid population flow that traditional communal-based mutual helping funeral services gradually replace by profit-oriented undertakers. Such undertakers usually lack for understanding of traditional funeral custom. In the past, the civil custom showed: Hoy (2009) sighs that: The four ceremonial occasions are kuan, hun, sang, chi. The kuan etiquette is no longer exist. Hun is mostly occidentalized. Chi is gradually declining its importance and only funeral etiquette exist its roughly formalities. It only exists, nevertheless, the appearance of sang and chi. As for the connotation of propriety and justice, most common people know nothing at all.

The stupid mourning son phenomenon is the term which occurs at such epoch (Hsu, 200). Lin (2004) argues that the main factor in Japanese Colonial Period to influence funeral etiquette was traditional custom and later on local believes, social general mood and culture in Taiwan joined to form a special Taiwan funeral appearance. Interment was firstly adopted by Taiwanese and then changed to cremation by governmental policy. At this time, traditional feng shui consideration on tomb spatial searching and positioning changed as well. In 1980s, as the economy of Taiwan taking off, a funeral chaos happened due to government nonintervention and cultural change. Fortunately, as funeral industries and government striving on mortuary problems, the bad image of funeral business had turned back. Besides, as time goes by, people gradually accept funeral of cremation or natural burial.

Traditionally, cremated ashes interment is plenty. However, as the cost of land increasing and competitive use of land, columbarium niche with cremated-ashes burial is nowadays the most important funeral policy. Japanese people tend to smaller, personalized funeral. Besides, tomb without name and space burial which is sending ashes to the space gradually emerge. Hiromi Shimada, the author of *Let the end of Life Turn to Zero*, says that since the song *I Am A Thousand Winds* was in the fashion in 2007, Japanese gradually approve of (zero burial) and (direct burial) (Shimada, 2014).

The anthropologist Wang (2007) in Beijing University, considers that funeral is kind of respect to the deceased who has no longer exist but still treats her/him as alive which the funeral is also an important element to instruct Chinese people to learn the true emotion and affection. The cremation in Mainland China is putting the ashes into a coffin and then bury underground which the funeral land use does not decrease. Also, marble tombs in cities destruct the environment worse than ground tombs. Besides, the revolution of funeral in Mainland China treats human corpse as garbage. The promotion of sea burial and natural burial seems environmental-friendly; however, such policy almost does not consider traditional culture and value of funeral.

A Brief Summary

The funeral cultural value in Taiwan originates from ancient Chinas idolatry and veneration of the ancestors. Agriculture is the root of Chinese people so that it derives from the custom of burying corpse underground as the land belonging to the root of life. Under such development, Hsu considers that mourning, obligation to repay, integrity to raise the living persons and send off the deceased, filial piety, and affirmation and integration to interpersonal relationship are five important functions to a funeral. Though even the generation change, its meaning and functions are invariable. Hoy proposes six characteristics which are significant symbols, etiquette action, gathered people, connection to heritage, healing touch, and transition of the body, to benefit etiquette. Furthermore, Wu proposes argument to funeral forms. Hsu indicates changes of Taiwan traditional funeral and etiquette, including etiquette simplification, and saving time, land, labor, and other tendency. The value and believes, function of funeral, and changes of funeral and etiquette as above characteristics guide the orientation of this study.

As the change of times, Taiwan government realizes that land resource is limited so that funeral and burial need to be reforming. Moreover, government conceptualizes environmental-friendly so that move people turning

ground interment to cremation and other burial ways later on. Due to the etiquette of civil traditional funeral culture tends to institutionalized, such culture is possible to confront disappear and collision between tradition and modern which would make no contribution to grief care. Such experience shows that Taiwanese funeral value influences their funeral behavior.

Eventually, the Taiwanese are easy to accept advanced countrys cultures no matter what zero burial or direct burial once enforced would be applauded as pioneer work by the media. It is to say that every funeral reform are no dualistic right or wrong which means the opposite of profit-orientation often hiding worried.

METHODOLOGY

This study adopts secondary literature review and field interview. The field interview is the way to collect firsthand data that designed as follows:

The Design of Interview Outline

In order to realize the current situation of funeral behavior which contains different burial ways and ways of funeral etiquette and the family of deceased feel whether satisfactory or regret as well as the familys decision strategy and procedure. Therefore, the team of this study meet several times and finally decide the interview outline. Besides, in order to ensure the interviewees rights, we pay great attention to research ethics and asked interviewees to sign if they agreed to interview. The letter of consent includes: 1) researchers have clearly obligation to tell interviewees the research contents; 2) interviewees are well-informed and agree; 3) protect interviewees privacy; 4) treat interviewees fairly (Yin, 2010).

Selection of Interviewees

We interview interviewees (family members of deceased), who have completed funeral around half a year to three years, or if family members of the deceased who complete funeral over or above three years and still clearly memorize the process of funeral, the persons still could be selected as interviewees. Interviewees are funeral cases from northern, middle part, southern, and eastern Taiwan. All interviewees are introduced by Funeral Service Association of Taiwan, Chinese Funeral Director Association, and funeral industries. The selected 13 cases include 8 cases in columbarium niche with cremated-ashes burial, and 5 in natural burial (including tree burial in public cemeteries and spilled ashes and planting deposits outside public cemeteries).

Data Analysis

This study adopts data thematic analysis. Researchers interview interviewees and later on have to refer to literature to find out the profound meaning that communicate the thought of families of deceased to researchers. Moreover, this study collects and classifies concepts of a family of the deceased, develops core topics of this study, and then wetiquette such research according to meaning units. On analysis of interview materials, besides research aims and answers, this study has dialogue with literature as well by the way of both describing and discussing to demonstrate argument of literature. Finally, this study interprets the result of research and its gap and then gives conclusion and suggestions.

RESULTS AND DISCOURSE

The Current Situation of Funeral

Basic data of funeral arrangement

This study interviews 5 families of the deceased which adopted natural burial. There are two families adopting spilled ashes and planting deposits outside of public cemeteries, one family adopting sea burial, and two families adopting tree burial. 8 families adopt columbarium niche with cremated-ashes burial. We compositely analyze basic data of 13 cases. Interviewees are the deceaseds friends or the elderly. They have completed funeral from 2 months for 1, 1.5 years for many, 3 years for 1, and 4 years for 1. Funeral arrangement spends them 7 to 30 days and the average are 10 days. Religious etiquette was all adopted Buddhist method.

The process of funeral arrangement and negotiation

On the aspect of funeral arrangement and negotiation, most of the interviewees are the main decider. Among 5 cases, 2 of them are cases of the deceaseds lineal junior generation, 1 of them is a case of the deceaseds sister and son, another 2 cases are the deceaseds spouse, son and daughter who participate funeral arrangement. During funeral arrangement procedure, they are generally having smooth negotiation to funeral industries. If there were inconsistent among family members, the main decider were the deceaseds son or daughter, senior sister, and spouse. Interviewee NB2 follows his fathers last wish in principle, however, if he has different opinion with his mother on funeral arrangement, he follows mothers opinion without disobeying fathers last wish simultaneously. Interviewee NB5 is the deceaseds husband and his son and daughter participate funeral arrangement. Due to NB5s wifes last wish was firstly chosen columbarium niche but later changed to tree burial. The husband confused about his wifes decision and then had different opinion with his son and daughter. Finally, NB5 respects his wifes last wish to have tree burial.

On the aspect of columbarium niche with cremated-ashes burial, the positions of funeral arrangement are mostly in funeral homes, a few erect their beloved deceaseds memorial tablet in private funeral hall or in the hospital while the deceased dead in there. The rest of the families do not give clear position of funeral arrangement. Relatives who participate funeral arrangement are mostly lineal relatives. The time for funeral arrangement is approximately 1 to 2 hours and at most 3 times to communicate. Family members usually arrange funeral details in the day after their beloved dead or several negotiations before etiquette of *zuo ci*. The negotiation before funeral are the etiquette arrangement, niche position, and types of ash urn. Besides, if the family of the deceased sign a contract with funeral industry, they carry out the contract in all likelihood.

The decision of funeral planning

On the aspect of the decision of funeral planning, families of the deceased who take the way of natural burial, is to find the etiquette they want or such contract of etiquette arrangement is proposed by funeral industry and then discuss with family members. For instance, NB1 adopts Dharma Drum Mountains etiquette . In Taiwan, the civil believes that influenced the ways of families who do feeding food to the spirit or Buddhist religious assembly for their lost beloved family members and then such arrangement also affects funeral industry to increase or decrease service content. On the aspect of columbarium niche with cremated-ashes burial, the decision-making process of families of the deceased is same as families who take natural burial. Funeral industries provide standardized procedure planning to families and discuss the detailed funeral arrangement. If the deceased signed pre-plan funeral arrangement contract, the family of the deceased would comply with the contract and negotiate with funeral industries to slightly adjust the detail of funeral arrangement.

The Process of Funeral

Corpse transporting

Nowadays, most of the people die in the hospitals and then the corpses are transported to funeral homes, private funeral hall, and few sent to their house to arrange funeral. 5 interviewees family who adopt natural burial were died in hospital. Two of them transported corpses to funeral homes and erect the deceaseds memorial tablet in private hall. One family transport corpse back home to do chanting assistance and then send to funeral home. One family directly arrange funeral affairs in their house after death of their family member. Another one died in the hospital and then was directly transport to funeral home to do funeral arrangement. In the aspect of columbarium niche with cremated-ashes burial, most of them died in their house or in the hospital and then the corpses were directly transported to funeral homes. A few families asked funeral industries which have branch offices in hospitals to offer corpse frozen service. Only few of them transport the corpse back home to do funeral arrangement.

With regard to how people arrange funeral, people who choose funeral home is 64% in 2018 which is 40.7% higher than the data of 23.3% in 2006. Moreover, the data of people who choose funeral arrangement at home is 26.9% in 2017 which is 19.7% lower than the data of 46.6% in 2006. It is obvious that funeral home becoming the main place for people to do funeral arrangement (Bureau of Civil Affairs Tainan City Government, 2016).

Finally, the impression of funeral home influence family whether do funeral arrangement or not in there. The case of NB3 shows that even the family have the tradition of back home, it is unnecessary to do funeral arrangement

at home. The NB3 case is mainly making the family feel comfortable to chant assistance to their mother and then send the deceased to funeral home. Nowadays, the compromise way to do so is when the funeral industries transporting the deceased, the car driving under the building where the deceased ever live in to symbolize the deceased has been back home and has the last glance.

The place and time to erect deceaseds memorial tablet

The places of memorial tablet erectness are funeral home, private funeral hall, and the deceaseds house. The funeral home is the most selected place and the selection of private funeral hall is increasing. The family of the deceased erect memorial tablets in a private Buddhist funeral hall is for the daily sutra chanting for the deceased. Besides, when the hall holds Buddhist religious assembly, the family members can join to chant for their dead family member. The place of memorial tablet erectness is not necessarily same to the place to put the corpse due to the place of memorial tablet erectness usually comes the relatives who express their mourning for the dead. Some families choose larger private funeral hall. Some families choose funeral homes to erect memorial tablet but with smaller space for relatives to take a rest. Families erect memorial tablet at home will be comfortable for them. On the aspect of time for erecting memorial tablet, it is usually chanting assistants for the deceased. If families confront special executive corpse examination, they would erect memorial tablet in the next day. Only few families erect memorial tablet in a temple or at home in the day of their family members death.

The form of obituary

On the aspect of natural burial, one family do not make obituary. Three of them make traditional printed paper obituary and use electric file to send to their relatives and friends. Another one does not use obituary but use telephone or communication software to inform their relatives. On the aspect of columbarium niche with cremated-ashes burial, though contract includes printed paper obituary, it only sends to the elderly and use for requesting leave of absence to their company. Most of the families use communication software to send digital obituary to their relatives and friends. The style sheet of obituary is in vernacular Chinese. Because of the advance of communication software, it influences the change of devices of traditional or digital obituary.

The religious etiquette

On the aspect of natural burial, five cases are all having etiquette of zuo ci. Three of them complete the seven times of zuo ci (which means it is totally 49 days.). NB4 does not finish seven times of seven etiquette but does the Bhaisajyaguru etiquette and Buddhist religious assembly by familiar Buddhist charity group. NB5 only finish the first seven and the ending seven. Families adopting columbarium niche with cremated-ashes burial usually arrange the seven etiquette. The third seven is daughters seven which means the female members including daughter-in-law have to come and do sutra chanting etiquette. However, it depends, some families simplify the days and some still complete the traditional seven etiquette. On the he-lu stage, family arrange chanting etiquette. If the deceased dies of illness, the families held extra Bhaisajyaguru etiquette to help the deceased getting rid of illness.

Traditional wiping and bathing etiquette for the deceased

Families which adopt deceaseds spa are one for natural burial and two for columbarium niche with cremated-ashes burial. The funeral industries let the deceaseds son and daughter to attend the whole process. Other 10 cases only do wipe etiquette without bathing etiquette. Nowadays, the funeral industries in order to ask for efficiency are usually rude to the deceased. Families usually see the deceased if it needs any adjustment after bathing, wearing, and body make-up by the funeral business. At the same time, funeral director guide family to make movement on bathing etiquette and say some propitious words. However, scholar criticize that such way makes wiping and bathing etiquette formalization without actual function. Besides, family adopts deceaseds spa will be invited to watch the process and attend the bathing chance by the funeral business which is a way for the business to promote as well.

In fact, family attend wiping and bathing etiquette is no relation to whether it is tradition or not. If funeral directors do not in a hurry and empathize with family, there is no difference between traditional or contemporary

wiping and bathing etiquette. In the earlier agricultural society in Taiwan, funeral industries provide family to attend wiping and bathing etiquette. The proverb says: head to the daughter-in-law and foot to the daughter fully reflect the etiquette performance at that time .

Negotiation among funeral procedure

During the implementation process, communication and coordination were generally smooth. Even the dead divorced younger brothers funeral affairs is decided by his sister, the sister discusses with the two nephews, and the nephews respect the aunts suggestions and there is no special disagreement. There may be parts that have different ideas from the clan family, but the final decision is still made by the main family. There are also some disputes between families and funeral industries about whether the corpse to pick up the house first, as well as renting a hall that requires an extra fee. The solution for the funeral business is to cooperate with family members idea. Cost-related issues are to follow the professional advice of funeral directors. Communication is divided into disagreement with relatives in the family, or disagreement between family members and the funeral business. If there are different opinions in the family, the decision will be made by the main family. If there is a different idea between family members and the funeral business, the funeral business will respect the family's ideas, and sometimes the family also follows the professional judgment of the funeral business. The price issue will follow the service or the product and the regional pricing as a reference.

Planning and execution of the funeral etiquette

Most of the planning of the funeral etiquette will be based on the number of participants. The number of people affects the size of hall rental and the time of worship. The layout of the venue depends on the size of the space, the facility regulations, and the family members opinion, etc. The funeral business will arrange a worship time and then adjust it according to the difference of each family. Since the size of flower sea in a funeral etiquette is mostly arranged by funeral business, the family members mostly choose the style. Those who adopt natural burials, four held a etiquette at the funeral home and one at their home. Among them, 3 rented Class C hall and 2 rented Class B hall. As for the holding time, the family etiquette is 10 minutes to 40 minutes. The public etiquette is 30 minutes to nearly 1 hour. For those who adopt columbarium niche with cremated-ashes burial, most of the etiquette held in the funeral home, private funeral hall, and few at their house. Although the size of the flower sea is unknown, there will be a flower sea arrangement. Usually, public etiquette is longer than the family etiquette. The arrangement of the family etiquette is averagely 30 minutes, and the public etiquette is averagely 1 hour.

The decision of ways of burial

The five cases were all natural burials, which NB1 and NB2 adopt spilled ashes and planting deposits, NB3 adopts sea burial, NB4 and NB5 adopt tree burial. NB1 was decided after throwing divination blocks by the deceaseds son. Interviewees thought that it would be nice if his younger brother could be buried in the same place as Master Sheng Yen. The way of spilled ashes and planting deposits makes people feel comfortable rather than the traditional columbarium pagoda which gave people crowded feeling. NB2 is concerned about environmental awareness and does not want to compete with the living so that choose the way of spilled ashes and planting deposits. NB3s mother has decided to be buried at sea before her death so that as her children, they respect their mothers last wish. NB4 is based on environmental awareness and the idea of ashes to ashes and dust to dust, and does not want to cause trouble to others and waste time and resources so that NB4 chooses tree burial. NB5s wife was influenced by a Buddhist friend so that her last wish was adopting trees burial. In summary, for the deceased who choose natural burial, the convenience of worship is not the most important factor. Instead, "environmental protection" and "not wanting to be troublesome the future generations" are gradually being considered as factors. As for the part of columbarium niche with cremated-ashes burial, most of them are decided by the families of the deceased, and a few are the wishes of the deceased.

The disposition of memorial tablet as well as memorizing and worshipping after funeral

The memorial tablet of NB1 is made of paper and put in private funeral hall, and then wait for dui-nian to

burn the memorial tablet and finally to hold he-lu. The memorial tablet of NB2 is made of wood, which is burned on the day of cremation, and an incense bag is left in the temple. NB3 and NB5 choose to put memorial tablet in the 1-year memorial tablet area where their deceased can listen to sutra every day. And then the two families can take them back to hold he-lu etiquette. The memorial tablet of NB4 is taken back home and wait 1uyufor burning in dui-nian and hold he-lu etiquette. The five cases can be classified into two kinds of disposition of memorial tablet. One is to burn and store in incense bags, and the other is to put them in the memorial area of a facility or put at home for worshipping. One year later (so-called dui-nian), family burn the memorial tablet and hold he-lu etiquette. After the farewell etiquette, the five cases all practiced hundred-day etiquette, dui-nian etiquette without other special memorizing activity. Except for NB4, who mentions that they have done the seven-seven-forty-nine-day Buddhist religious assembly and continuous chanting and transferring of merit. Other families few hold any formal etiquette after funeral besides some Buddhist events or the worship of main festivals.

As for the aspect of columbarium niche with cremated-ashes burial, most of the families will choose to put memorial tablet into columbarium niche because of limited worship space and the deceaseds living will. Moreover, some families will burn the memorial tablet while they were cremated the deceased. Besides, some people mention about ask memorial tablet back home to settle down till the dui-nian. The families burn the memorial tablet and he-lu to wetiquette the deceaseds name in to ancestors memorial tablet. In terms of post-funeral memorials, the most common activities are hundred-day etiquette, dui-nian, he-lu and other lasting worshipping arrangement. However, half of the interviewees choose not to hold any etiquette.

The Gap Between Funeral Value and Funeral Behavior

The funeral negotiation participators ideal funeral arrangement

Regarding the implementation of ideal funeral content, etiquette arrangement, ways of burial, and other funeral behaviors, most interviewees wish that they can be coped with the same way as their loved ones and a few wish that they can be coped with a simpler way. Even some interviewees who adopted columbarium niche with cremated-ashes burial, wish to adopt natural burial after their death. NB5 who adopts natural burial for his deceased family member, answer that his ideal funeral planning is better to be simple than his wives etiquette. As for the burial method, NB5s ideal way is columbarium niche with cremated-ashes burial, because of natural burial making family of the deceased nowhere to find a place to memorize and burial being troublesome to collect his bones .

The negotiation participators feeling after a funeral

Interviewees who adopted natural burial had no complaints about the funeral process. Except for NB4 and NB5, other family give full marks to represent their satisfaction to funerals. The main reason why NB4 failed to give full marks was not because of the funeral, but the final safe and well banquet cannot eat together with his deceased family member and made him feeling sorry about it. NB5 was very uneasy and regretful after his wife was buried. Even after 2 years, he gave 4 to 5 marks to his uneasy and regretful. The reason is that after tree burial, he lost a clear worshipping target such as interment or columbarium niche with cremated-ashes burial. Besides, the graveyard keeper did not allow to check the correct burial position so that he lost dependence and the place to memorize his wife. [Y. A. Kuo \(2019\)](#) interviewed an interviewee who regretted that he adopted sea burial to his father. Because of throwing ashes out the ship in the sea burial, he lost the place to memorize his father unless he can look at his fathers ashes urn ([C. C. Kuo, 2015](#)).

Other cases that related to regrets after the funeral are mostly because of the lost of a family member so that interviewees feel unfamiliar to the current circumstance, the shift of interviewees life focus, the lack of dependence, feeling lost and grief and other emotions. NB3 considers that funeral is just a process which cannot console his grief. Everyone who consider the final ways of burial is environment-friendly and no troublesome to offspring. Based on above description, with regard to most families which adopt natural burial, there is no obvious gap between funeral value and funeral behavior. Few cases regret to adopt natural burial so that makes them feeling uneasy and sorrow.

CONCLUSION AND SUGGESTIONS

Conclusion

Funeral decisions are mostly made by the deceaseds last wishes which are considered by their lineal relatives. The

selection of funeral site is based on the number of participants. "Environmental protection and hygiene" and "no troublesome to offspring" are the reasons for the ways of burial decision.

In terms of negotiating funeral arrangement, most of the interviewees are the main decision makers and are the lineal relatives of the deceased. Sometimes even the negotiator is not lineal relative but the deceaseds sister, she would consider the deceaseds minor son or daughters opinion. If it was the deceaseds daughter attend the funeral negotiation, she would consider her mother or fathers opinion. Sometimes even the interviewees value is different from or unwilling to follow the deceaseds last wish, mostly they respect the deceaseds wishes. Most of the participators of funeral negotiation are lineal relatives. Negotiation spends around 1 to 2 hours. Tree times is the most to funeral negotiation. The funeral negotiation usually arranges in the next day of their family member was dead or during the etiquette of *zuo ci*. The decision of funeral planning is depending on what kinds of etiquette or a series of procedures made by funeral industries and then discuss with the deceaseds family to decide whether to increase or decrease the funeral contents.

Most of the funeral planning depends on numbers of participators to decide the size of the funeral hall and the time of worship. The arrangement of funeral hall depends on the spatial size, place regulations, the deceaseds familys favor to plan. Funeral industries would arrange a period of time for family to worship. Due to various sizes and types of flower sea, the deceaseds family cannot answer precise size of the flower sea they picked up. Regard to ways of burial, those who adopted natural burial represent that convenience of worshipping is not a main reason, instead, columbarium pagoda seems too crowded, planting deposits looks like more comfortable, environmental protection and hygiene, no troublesome to offspring are considered to choose the way of burial. On the aspect of adopting columbarium niche with cremated-ashes burial, most cases are made by the deceaseds family and few are the deceaseds last wishes. A special case is that the interviewees wife was influenced by a Buddhist friend so that she changed her mind from taking columbarium pagoda burial at first and then taking natural burial.

2. Transporting corpse to the funeral home and erecting the deceaseds memorial tablet is the first choice of a funeral. Cases of no obituary and simplifying *zuo ci* is increasing. The traditional bathing and wiping etiquette is gradually losing its essential function.

In terms of transporting the corpse, modern people generally choose to arrange funeral in a funeral home. Therefore, most of the corpse transported directly to the funeral home. Even if they still have the tradition of back home, they may not arrange funeral at home. A case shows that family members transport corpse back home because of freely to chant for their mother. Nowadays, there is a compromise when they transport the deceased, the car painstakingly pass through the deceaseds home to symbolize: the deceased goes back home. Besides, the impression of funeral home to the deceaseds family would be influence the deceaseds family whether to choose the funeral home as the place to arrange funeral or not. Moreover, the places to erect memorial tablets are funeral home, private funeral hall, and their houses. Among those places, selection of funeral home is the most. Selection of private funeral hall to erect memorial tablet is also increasing. The place to erect memorial tablet is not necessary at same place to put the corpse because their relatives and friends may express their condolence to the deceased. Some of the families choose private funeral hall where has larger space to erect memorial tablet. Most people choose to erect memorial tablet in funeral home, nevertheless, the space of funeral home is generally too small to provide deceaseds family to take a rest. To erect memorial tablet at home is to have free and convenient space. It is usually with chant assistants when family erect memorial tablet, or if they encounter special executive corpse examination so that they erect the tablet in the next day.

In terms of the form of obituary, natural burial for instance, few families do not make obituaries or use digital obituaries to their relatives and friends. In terms of columbarium niche, although the contract covers paper obituaries, it is only used when obituaries are issued to elders and when taking leave to their companies. Most of them use digital way to send obituaries to relatives and friends. The obituary style is in vernacular Chinese. Due to the advancement of communication technology, it is obvious that the paper obituaries are gradually being replaced. People may use communication software to inform the funeral instead of paper copies. It can be said that technological progress has affected the traditional of funeral documents. In terms of religious ceremonies, family members generally arrange *zuo ci*. The third seven is daughters seven and nowadays people usually simplify the days of chant and etiquette. However, few people follow the tradition to hold etiquette from the first seven to

complete seven. Besides, families arrange chanting etiquette in he-lu stage and increase Bhaisajyaguru etiquette if the deceased died of illness to ask for eliminating the deceaseds illness after death.

In terms of wiping and bathing etiquette, those who do such etiquette for their deceased family members are 1 case adopting natural burial and 2 cases adopting columbarium niche burial. Above three cases allow their sons and daughters to attend the procedure. The other 10 cases only make ordinary wiping and without family members attended. Those families are asked by funeral industries to see if there is necessary to make any adjustment after bathing, wearing, and make-up by funeral workers. At the same time, funeral director guide family members to make wiping action and say some propitious words. However, such traditional wiping and bathing etiquette nowadays become a performance without actual functions.

3. There is a gap between funeral values and funeral behavior, which is not advantageous to do the grief care.

Generally speaking, with regard to the funeral arrangement, etiquette planning, ways of burial, and so on, no matter what natural burial or columbarium niche burial, most of the interviewees wish the funeral arrangement and etiquette planning which will serve for themselves are the same as what they have done on whole funeral arrangement to their deceased family members (especially on those who adopt Buddhist funeral have strong identity to what they have experienced in their family members funeral). Few of the interviewees wish to adopt simpler ways to arrange. Or an interviewee who adopt columbarium niche to his deceased family member but answer that he wishes to have natural burial. One interviewee whose deceased wife is adopted natural burial, answers that his ideal funeral is simpler as his wifes funeral the better. The ways of burial which the interviewee favors is columbarium niche burial. In terms of the association between bereavement of funeral arrangement and funeral behavior, by above research, the gap between the interviewees funeral value and the way of funeral they arranged for their deceased family members, the level of grief becomes larger, and the bereavement is slow. A case shows that the interviewees wife adopts natural burial and even his wife has passed away for 3 years, however, he still feels uneasy and regretful and have 10 marks on his questionnaire, which shows that his grief has not been well comforted.

Suggestions

1. To build additional funeral facilities and revitalizing and reforming funeral etiquette to improve the negative effects of space-time compression on funeral etiquette.

The abnormal phenomenon that makes the funeral arrangement compressing by time and space in Taiwan has many problems. In terms of macro-perspective, the funeral facilities are obviously insufficient, especially in urban area. Due to the insufficient space of funeral home and small space at private house, the bereaved have to erect the deceaseds memorial tablet in private funeral hall. The insufficient public columbarium pagodas force people have to send deceased family member to private columbarium pagodas where centralize in minor regions so that cause traffic jam during Chingming Festival. In order to improve above problem, government authorities have to take responsibility to confront the problem of insufficient columbarium pagodas. Considering the population in specific region, the government authorities have to build sufficient funeral facilities. If the governmental finance confronts insufficient, it shall open to public entrepreneurship access into funeral industries under regulations.

Except for the improvement of funeral facilities by government, people have to completely rethink the change of funeral etiquette due to time and space oppression. Some funeral etiquette and etiquette vessel have to keep pace with the times to change or eliminate. For instance, it is not allowed to burn paper house or joss paper in riverbank or vacant lot legally. Besides, to hold a funeral procession in busy traffic and also casting joss paper, it is harmful to the public so that it should be revoluted.

In the early agricultural society in Taiwan, funeral services provide a chance for family members to participate corpse bathing and corpse wearing but nowadays the practice is rare now. Such lack of etiquette cannot fulfill sons and daughters last chance to show their filial piety to their parents which it should be promoted and recall such tradition. The natural burial has been promoted by the government because of insufficient space of land. Although Taiwan can learn foreign cases of natural burial, those cases which relate to culture do not necessarily be completely transplanted into Taiwan. Every local government authority would like to raise the rate of natural burial as political achievement. However, does the government prepare a series of funeral institute that can comfort peoples feeling? Does the government realize the unease and regret emotion from families which adopt natural burial? How do the

government, funeral business and academy compensate for and take precautions to above problems.

2. To strengthen full communication and coordination of funeral matters among family members for narrowing the gap between funeral values and funeral behavior.

Funeral do not belong to anyone, but the deceased must be the main role. However, nowadays, funeral autonomy seem not that important anymore. Chu, a funeral expert from Mainland China, considers that the bereaved and the deceaseds related persons are subjects of a funeral activity and lead whole process of funeral. And the object is the corpse to be deal with (Chu, 2008). Thus, by funeral courtesy, such etiquette is set for the bereaved, the deceaseds lover, relatives, and other people who feel grief because of the deceaseds death. The aim of funeral is totally considered for the living persons to design a series of funeral arrangement. Since funeral and etiquette are for living persons to hold, it is necessary for the bereaved to completely communicate with ways of burial and funeral arrangement. For instance, there are different opinions among the bereaved that some claim columbarium niche burial, some claim tree burial. By completely communication, the bereaved would possible adopt compromise way to half ashes in tree burial and half ashes in columbarium niche burial. At this time, funeral industries play important roles to communicate with the bereaved.

At the end, the current Mortuary Service Administration Act promotes funeral autonomy which rules that adults with capability shall make a living will or a letter of intent on funeral matters. However, such regulation needs to be deliberated. For instance, if the bereaved do not obey the deceaseds living will to arrange a funeral, does it show the bereaved with no filial piety to the deceased? Or if the bereaved have any difficulty to implement? If the decided funeral behavior by the deceased takes into consideration to her/his sons and daughters value and feeling? The meaning of a funeral is to comfort the bereaveds sorrow and it is not allowed that the death would be harmful to the living people. A living will may adjust as a wishing list that provide a direction to how the funeral should be arranged instead of completely enforce the whole contents of the will. Besides, a living will beforehand shall fully discuss with her or his sons and daughter related to the appropriate and possible ways to enforce a funeral that meet up with their funeral value. Such agreement will achieve the goal of living and death in peace after dealing with funeral affairs.

Limitations and Implications of the Study

Ultimately, this study inevitably encounters limitation that influence the result of research. However, this study finds implications that are helpful to the future research. We summarize as follows: (1) Result as sample is not necessarily inferring identically as population This study adopts qualitatively field interview (Yin, 2010), which emphasizes personal feeling onto mortuary affairs. Besides, there are 13 participators, which is inappropriate to infer the research result identically as population.

(2) Participators may hide their real intention while interviewing.

Due to the provision of participator list by Funeral Service Association of Taiwan, Chinese Funeral Director Association, and funeral industries, it may affect the research results. When topics of questionnaire may affect list providers benefits, participators may hide their real intention. For instance, the level of regret to arrange deceaseds burial afterward is easy to misunderstand so that interviewers have to clearly tell participators such level of regret is by burial ways, not displeasure of mortuary business service.

(3) Sample selection is representative-considered In 2020, people who choose columbarium niche burial is 89% and natural burial is only 7%. Compare to this study, people who adopt natural burial is one out of thirteen. Therefore, the sample selection considers its representative rather than distribute by the proportion of burial ways.

REFERENCES

- Bureau of Civil Affairs Tainan City Government. (2016). *Website accessibility: Report of Japanese mortuary business investigation*. Retrieved from <https://bit.ly/2XB999HB999H>
- Carnell, G. C. (2004). *The complete guide to funeral planning: How to arrange the appropriate service*. London, UK: Globe Pequot.
- Chang, J. M. (1997). *The politics and religion in yin shang dynasty and zhou dynasty*. New York, NY: Sage Publications.
- Chang, S. H. (2001). *Research methodology*. Taichung, Taiwan: Tsanghai Publishing.
- Chen, K. Y., Yang, S. Y., & Ye, X. W. (2012). A research of the changing of traditional funeral etiquette & etiquette at Chia Yi, Taiwan-Stop corpse and watched over his bier during the funeral etiquette as an example. *Journal of Chia Yi Research*, 6(4), 87-134.
- Chiang, I. H. (1997). *Newly translated reader of liji*. Taipei, Taiwan: San Min Book.
- Chu, C. L. (2008). *The introduction of mortuary science*. Beijing, China: China Social Publisher.
- Chu, C. L., & Wu, M. L. (2004). *Mortuary economics*. Beijing: China: Social Publisher.
- Fulton, R. (2018). *The contemporary funeral: Functional or dysfunctional? In, dying: Facing the facts*. London, UK: Taylor & Francis.
- Hoy, W. G. (2009). *Website accessibility: Six characteristics of helpful ceremonies*. Retrieved from <https://bit.ly/37W1Wmq>
- Hsu, F. C. (1984). *The study of civil traditional funeral etiquette in Taiwan* (Unpublished Doctoral Dissertation). National Taiwan Normal University, Taipei, Taiwan.
- Hsu, F. C. (1994). *Special volume of etiquette and folk custom discussion: Funeral etiquette*. London, UK: Sage Publications.
- Hsu, F. C. (200). *Civil Tradition Mortuary and Folk Custom Study in Taiwan*. California, CA: Willey and John Son's.
- Kuo, C. C. (2015). *A study of ablution etiquette changes in Kaohsiung and Ping Tung area as examples* (Unpublished masters thesis). Nanhua University, Chiayi, Taiwan.
- Kuo, Y. A. (2019). *Choosing natural burial: Motivation and burial process and the subsequent life of the bereaved family* (Unpublished Masters thesis). Nanhua University, Chiayi, Taiwan.
- Lin, C. C. (2004). *The tradition and change of funeral etiquette: Cases of han-Chinese People in Yilan area* (Unpublished Masters thesis). Fo Guang University, Yilan, Taiwan.
- Liu, K. S. (2014). *The tempo-spatial evolution of the funeral etiquette in Taiwan* (Unpublished masters dissertation). Chinese Culture University, Taipei, Taiwan.
- Liu, L. J. (2018). *Denounces that the advertisement of funeral business distorted natural burial*. Retrieved from <https://bit.ly/3zfbdCa>
- Malinowski, B. (1954). *Magic, science and religion*. California, CA: Doubleday.
- Ministry of the Interior. (201). *The study of funeral consumption in ROC, Taiwan* (Technical report). Ministry of the Interior, Taipei, Taiwan.
- Shimada, H. (2014). *Zero burial: Die lightly*. Tokyo, Japan: Shueisha Publishing House.
- Wang, F. T. (2007). *Mortuary culturology*. Hunan, China: People's Publishing House.
- Yin, R. K. (2010). *Qualitative research from start to finish*. New York, NY: Guilford Press.