The Study of Effects of E-invoice on Consumer Donation Willingness
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Abstract. Because of invoice incentive system in Taiwan, one of the simplest ways for consumer charitable giving is dropping paper-invoice into charity box after checkout. For social welfare organizations, a large proportion of income comes from invoice-rewards. However, invoice-donation decreases drastically due to the changes of invoice-form and donation-process after the implementation of e-invoice. This study is to investigate the effects of e-invoice on consumer donation willingness with the considerations of donation motive and donation process. We interview social welfare organizations to recognize the difficulties of e-invoice raising. The questionnaire survey to consumers is also conducted to investigate the effects of consumer donation willingness. By analyzing fore-mentioned data, the perception gaps of donation-promotion and donation-process can then be identified. The results can be a recommendation or reference for decision makers of social welfare organizations when making an e-invoice raising decision.

實施電子發票對民眾捐贈發票意願影響之探討
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中文摘要。消費後順手將手上的發票投進愛心發票捐贈箱, 是民眾發揮愛心幫助別人最簡單的方法。對於社福團體而言, 募款發票的收入一直都是不可或缺的收入來源。隨著政府在電子發票推動的普及化, 在發票形式的改變下, 使得民眾在捐贈發票的過程不如以往的方便, 導致捐贈發票的意願降低, 進而對社福團體的募款發票收入產生不小的衝擊。本研究目的在於深入探討發票捐贈動機與捐贈過程對於民眾捐贈發票意願的實際影響情況。本研究實地訪談社福團體了解其募集電子發票時所面臨之困難, 另一方面則以問卷調查方式了解發票捐贈動機與捐贈過程對民眾捐贈意願影響進行分析。經由本研究結果發現, 捐贈者在捐贈的行為上, 對於電子發票捐贈的意願依舊相當高, 但由於捐贈方式的改變及政府與社福團體對民眾