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影響無實體電子發票使用意願的前置因素

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Antecedents Which Influence Electronic Receipt Use Intention

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摘要

隨著環境保護的意識不斷加強，電子發票是政府基於環保、節能減碳、減少使用紙張所推行的一項政策。財政部推動電子發票，鼓勵政府機關、企業團體響應節能減碳之社會責任，電子發票對消費者而言除了省去兌獎的麻煩與時間，且不用收集與保存，遇到退換貨也不會有找不到發票的困擾，對於業者而言，因不用保留存根，自也省去後端記帳的程序，減少人事成本……等等。本研究以「科技接受模式」為基礎，以消費者端環保作為出發點，結合針對綠色產品的「環保涉入」、「綠色信任」兩因素，並加上現有宣導配合活動或促進因素的「獎勵誘因」、「企業配合的程度」、「發票捐贈無實體方法的態度」等三個構念，另外還加上「創新認知特性」構念，組成綜合研究模型，研究影響採用無實體電子發票使用意願之前置因素。

研究結論如下：

1. 認知有用性、認知易用性、創新認知特性形成的創新特性二階構念、環境涉入、綠色信任形成的環境因素二階構念對於使用者使用無實體電子發票使用態度有正向顯著影響。
2. 獎勵誘因、企業的配合度、對發票捐贈無實體方法的態度形成的額外促成條件二階構念以及消費者對無實體電子發票的使用態度皆對於使用者使用無實體電子發票使用意願有正向顯著影響。
3. 依據研究結果建議政府部門推廣無實體電子發票之實用政策

政府未來推廣電子發票時，可以使用的一些有效策略及作法

關鍵字: 電子發票、科技接受模式、創新認知特性、環保涉入、綠色信任
獎勵誘因、企業配合的程度、發票捐贈無實體方法的態度。

ABSTRACT

As awareness towards environmental protection continues to grow, the government has implemented use of electronic receipts to protect the environment, save energy, reduce carbon, and curb paper use. The Ministry of Finance promotes e-receipts to have government agencies and corporations undertake social responsibilities including energy conservation as well as carbon reduction. E-receipts save consumers time and hassles in confirming receipt lottery numbers. Moreover, there's no need to collect or keep receipts, and one can proceed with refunds or exchanges without the need to look for receipts. Business owners can simplify accounting procedures as well as save costs this way.

The research is based on the "technology acceptance model", with consumer environmental protection as the starting point. Dimensions including "green involvement", "green trust", "reward incentives", "degree of corporate cooperation", "no tangible way to donate receipts", and "perceived characteristics of innovation" comprise the comprehensive research model. The model is used to study antecedents which influence e-receipt use intention.

Research conclusions are as follows :

1. Perceived usefulness, perceived ease-of-use, and perceived characteristics of innovation form a second-order construct (innovation characteristics). Green involvement and green trust form a second-order construct (environmental factors). Both second-order constructs have positive significant influence on use attitude towards e-receipts.
2. Reward incentives, corporate cooperation, no tangible way to donate receipts form a second-order construct (extra conditions). Both extra conditions as well as consumer use attitude towards e-receipts have positive significant influence on use

intention.

3. The results recommend that the government use effective strategies as well as methods in future e-receipt promotions.

Keywords: electronic receipts, Technology Acceptance Model, perceived characteristics of innovation, green involvement, green trust, reward incentives, degree of corporate cooperation, no tangible way to donate receipts.