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**DIFFERENCES IN PERCEPTION OF VALUE BETWEEN
URBAN AND RURAL CONSUMERS**

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The study examines the differences in perception of value between urban and rural consumers .The perceived value is grouped as functional/instrumental, symbolic/expressive and costs/sacrifice. The differences are expected because of the cultural aspect of acquisitiveness and the habit of frugality of rural consumers. The differences in perceived value can arise between urban and rural consumers also because of income variations and social class with larger percentage of the rural consumers having lower income and therefore having cost/sacrifice as the dominant value. A cross-sectional survey of 127 buyers of toilet soap is carried out to examine the identified research issues.

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