

Key words: *Bank managers on public and private sector, values and attitudes, value comprehensions of public and private bank sector managers*

Abstract: Values and attitudes are the most active components which hold members of a society together as well as shaping people's opinions. Values are a cognitive structure representing ideals that refer more to a desire of access than to easiness of access. In this context, the culture which the individual lives in is a primary factor in shaping value comprehension. Thus, national culture and value models have been developed. The universal value scale of Schwartz was used as it has been used commonly in the literature. The basic aim of this survey is to determine differences and similarity value comprehensions of public and private bank sector managers. In this way, it is thought that public and private bank sector managers are different and this difference affects their decisions and management policy. It seemed to be a very rigid thinking among experts concerning public sector management legislation.

On this account, this study determines the basic values and attitudes, on the one hand, and the differences and similarity value comprehension among different sector managers, on the other hand. We suppose that there are differences between public and private bank sector managers.