The problem of the effective use of material resources is acutely literally in every modern type of enterprise. In the current market conditions of the economy, the main purpose of any company’s activity is to generate profits at a minimal cost.

Material costs are in the cost of production from 50 to 85%. They determine the competitiveness of products and the entire enterprise, so it is important to accurately estimate material costs and analyze them in order to find reserves. Approaches to measurement and analysis of material resources can be different.

The value of the methods of analysis is that they provide an opportunity to assess the degree of achievement of the potential, to determine the limiting resources, the “weaknesses”, the degree of competitiveness and deficits.

One of the methods of analyzing the efficiency of the use of material resources is a matrix method. Its meaning is to impose the matrix on economic information about the company for its structuring, which allows us to analyze the efficiency and identify the weak link in the chain of interconnections.

The matrix method for analyzing the efficiency of the use of material resources reveals the production economy in the enterprise and provides a qualitative characteristic of its results, allows us to understand how material resources are used in dynamics and what “price” results are achieved.