The article substantiates that the application of the matrix approach to the assessment of the competitiveness of enterprises gives rise to variable results. With their help, it is possible to determine the competitive advantages and disadvantages of each economic entity, their opportunities for gaining competitive advantages. In order to ensure stable development and sustainable competitive positions, modern enterprises need to take into account internal and external competitive opportunities. Most methodological approaches to assessing competitiveness are in the area of the formation and use of financial resources. This drawback is devoid of matrix analysis. It lets you measure the level of dominance of one element over the other by comparing factors. On the basis of identifying the priority of the factors of competitiveness of the enterprise, it is possible to establish the ranks of the market representatives. These factors can be concretized to get a detailed picture of the formation of competitive positions of enterprises in the market. When making calculations possible errors and inaccuracies. There may be biased expert evaluation. In order to avoid this gap, indicators that confirm the representativeness of the results are determined. These include the main judgment of the matrix and the index of consistency. The calculated indicators confirmed the variability of the results of the study. We have chosen the confectionery industry geographically. We have proved that the highest level of competitiveness is held by PJSC “Kyiv confectionery factory “Roshen”. The company succeeded thanks to the high level of competitiveness of products. PJSC “VO “Konti” is the third in the rating, as much attention is paid to marketing activities.