The competitiveness of modern economy serves as a real and potential ability to take a separate segment of the market and sell the goods, parameters of which are more valuable to consumers than products of competitors. The problem of improving competitiveness is associated primarily with the development of competitiveness management system for separate business. The fundament for this is the creation and maintenance of competitive advantages, namely the key factors of success in the competition. Currently, there is no single universal methodology for determination and evaluation of competitive advantages for enterprises of different economic sectors. Therefore, further elaboration and systematization of competitiveness evaluation indicators are needed.

The purpose of the article – the definition of the role and place of financial indicators in conducting a comprehensive evaluation of enterprise competitiveness in the market.

Competitiveness is an evaluative value determined by calculation, interpretation, and analysis of a set of indicators, by which the effectiveness of the whole enterprise is characterized. Opinions of modern economists on the components that are needed to be taken into account in the evaluation vary.

In many methodologies, evaluation indicators are grouped into technical and technological, organizational and managerial, financial and economic, marketing etc. A group of financial indicators as an indispensable component is present in almost all the proposed methodologies. The use of such factors in a group is considered to be the most convenient: financial autonomy, degree of liquidity, business activity, solvency, general financial condition by means of absolute (income amount) and relative (profitability) indicators.

But in the case of determining the general rate of enterprise competitiveness, a weighting coefficient determined by experts is given to each group of factors. This introduces a subjective point in the general economic calculations.

The financial component in the evaluation of enterprise competitiveness is a group of major internal stimulating competitive factors of continuous action. They are crucial in providing the realization of strategic goals and major enterprise tasks subordinated to them, indicate general financial condition of the market entity. First of all, the lack of financial resources and negative values of financial ratios can be considered as inhibitory factor in providing the competitiveness.

Further research is important to be directed to the allocation of a number of reserves and factors in the financial component of the enterprise that will let to maintain its competitiveness in the dynamic market environment.