



## Capability Development Summary Matrix

(Adapted from “Capability Matrix:” - Sato and Fujita, 2009)

The following matrix shows the format of the Capability Development Matrix, as well as descriptions of capabilities requirements that might be set for each marketing strategy. The original Capability Matrix by Yuri Sato and Mai Fujita has been altered to reflect the needs of accounting practitioners who are designing and developing new resources. When developing new capabilities, it is not required that they be developed from both internal and external sources. They may be developed from either one or both. You may also develop capabilities at one or more levels of strategic depth. Remember, the Simplified Strategy Matrix is a suggested starting point, it is not “cast in stone.”

	<i>Functional Activities</i>	<b>Needs Assessment</b>	<b>A-Kano House Assessment</b>		<b>Resource Assessment</b>
			Existing And Internal	External and Must Acquire	
<i>Strategic Depth</i>		<i>What “must have” or “attractive” features (from your “Needs Assessment” worksheet) of your client or marketing needs are you seeking to solve?</i>	<i>These are your existing capabilities, technological as well as knowledge based skills, both individual and team oriented that can be recombined with new or existing capabilities.</i>	<i>These are capabilities that you do not have, which you must acquire from external sources, whether through purchase, rental or employment.</i>	<i>Define the resource that will embody these capabilities to process or perform your services, and how you will communicate these new capabilities to your clients and prospects.</i>
<b>Operational (Developer)</b>	<i>Operations continue with existing methods. New resources must fit with existing systems and procedures and strengthen your new and existing relationships.</i>				
<b>Assimilative (Clumper)</b>	<i>Master existing methods plus implement rigorous systems. New capabilities must enhance efficiency and mesh with existing systems and processes.</i>				
<b>Adaptive (Brander)</b>	<i>Make minor, but original, improvements to existing services. New capabilities may be promoted to enhance brand or marketing position.</i>				
<b>Innovative (Archer)</b>	<i>Create new services with significant elements of originality and targeted functionality.</i>				