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Figure 1. Diffusion curves for rational and controversial innovations (Krackhardt, 1997).
Figure 2. Sygmatech organizational structure (R&D divisions in grey).
Figure 3. Colonization phases of accounting (3a) of and time line of the research (3b)
1) The concentration of reported manpower. 64% of R&D manpower is reported against two activities. A set of groups that represent 68% of the R&D manpower reports more than 80% of its time against mainly two activities.

2) Deviation between homogeneous groups. Groups that have similar tasks report time in a different way.

3) Current activities (NPM phases) are leading to some ambiguities as some groups that are heterogeneous report the same way.

Figure 4. Inconsistencies of time spent in the SBC system (Sygmatech internal document)
<table>
<thead>
<tr>
<th>NPM Phases</th>
<th>Proposal</th>
<th>Concept &amp; Planning</th>
<th>Construction</th>
<th>Acceptance</th>
<th>Transition</th>
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**SDC processes:** Architecture/Design, Coding/Unit test, Package/Integration test, Functional test, Customer Support, Regression test, Acceptance test, Performance test

Figure 5. NPM vertical project phases versus SDC transversal processes.
The x axis represents the time at which R&D representatives became adopters of the Management Controllers’ proposal and y axis represented by the dots indicates the cumulated number of adopters over time. The red S curve approximates the propagation of the change. R&D divisions were considered adopters when R&D representatives and their respective hierarchical superiors had validated and adopted the PMS. This argument is consistent with both Dent (1991) and Tucker (2013), in that, given the dense network of strong ties in which R&D representatives are embedded, if the R&D representative's had a positive attitude towards the change, he/she was likely to exert a positive influence over members of his/her R&D division and persuade/convert them. To avoid a potential bias in the graphical illustration, the 10 R&D units were all represented as having 150 members to reflect approximately the size of the R&D unit at that time.

Figure 6. Diffusion curve for the PMS change.