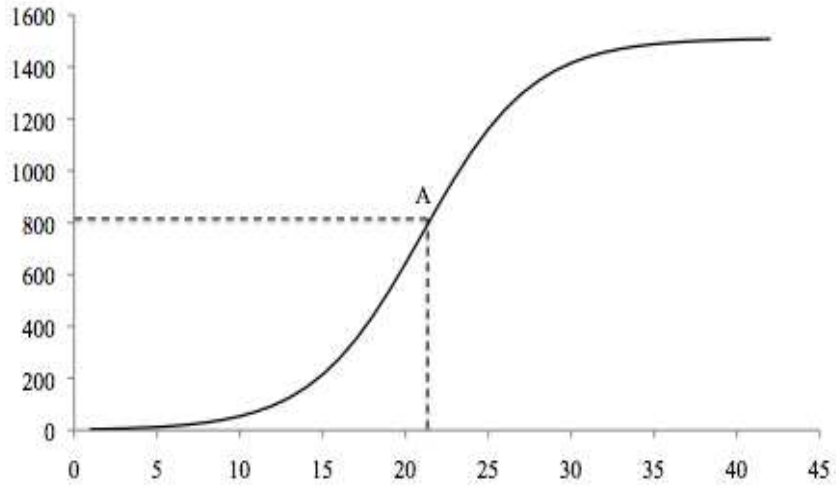


Figure 1. Diffusion curves for rational and controversial innovations (Krackhardt, 1997).

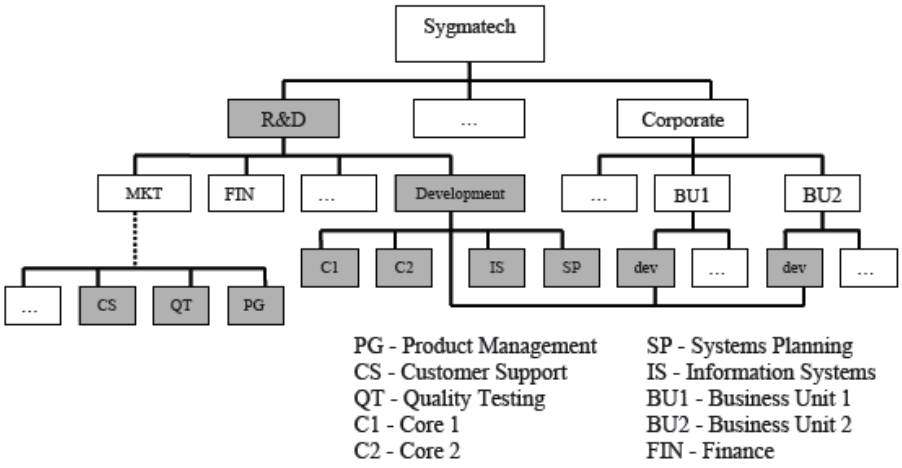


Figure 2. Sygmatech organizational structure (R&D divisions in grey).

Fig 3a. Evolution of the colonization process of accounting

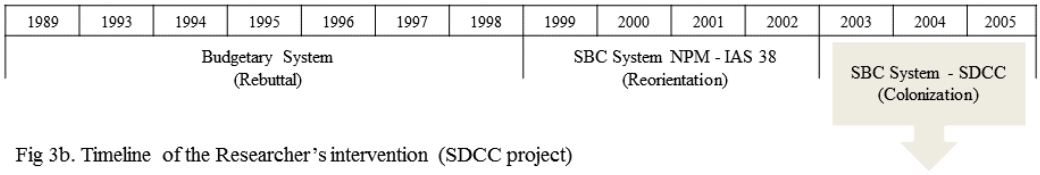


Fig 3b. Timeline of the Researcher's intervention (SDCC project)

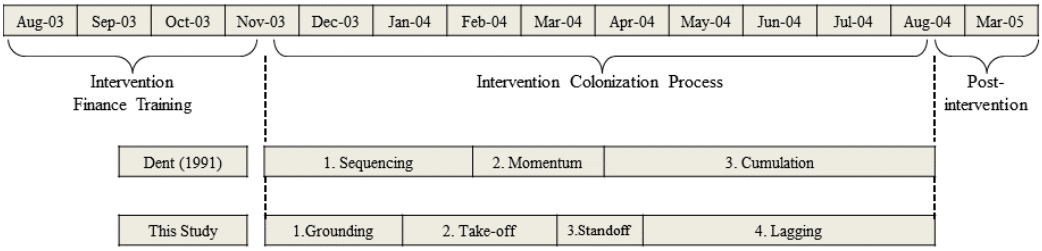


Figure 3. Colonization phases of accounting (3a) of and time line of the research (3b)

Activity Type	*Activity*	*Total*	*Percentage within all activities*	*Percentage within DEV activities*
Development	ADP_Project_Effort	12979.16	2%	5.4%
	DEV-Acceptance	23442.59	4%	9.7%
	DEV-Concept & Planning	39981.27	7%	16.5%
	DEV-Construction	114645.42	21%	47.4%
	DEV-Management & Coordination	21434.03	4%	8.9%
	DEV-Product management	11811.39	2%	4.9%
	DEV-Proposal phase	6074.52	1%	2.5%
	DEV-Training received related to project	510.77	0%	0.2%
	DEV-Transition	3159.07	1%	1.3%
	(blank)	8025.87	1%	3.3%

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)

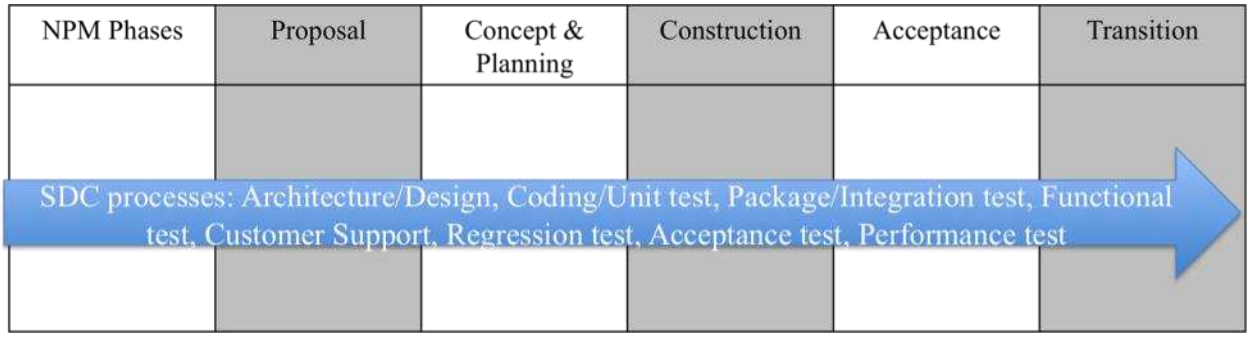
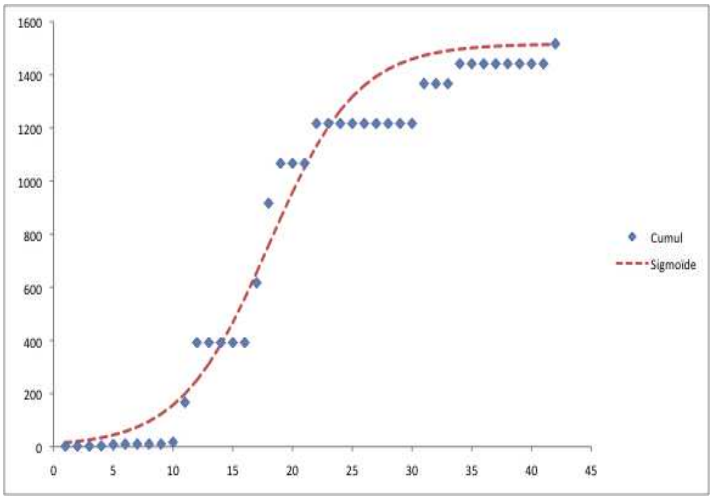


Figure 5. NPM vertical project phases versus SDC transversal processes.



Weeks	Adoption of individuals/groups	n	∑n
Week 1	Controlling Manager & Researcher	2	2
Week 4	Cost Study Manager	1	1
Week 5	Project team constitution	5	8
Week 6	SBC Administrator 1/Quality Engineer	2	10
Week 10	SBC Definition Meeting	7	17
Week 11	Quality Testing	150	167
Week 12	Systems Planning Finance (MC)	150 75	392
Week 17	Information Systems (Technical) Core 1	75 125	617
Week 18	Product Management Business Unit 2	150 150	917
Week 19	Business Unit 1	150	1067
Week 22	Core 2	150	1217
Week 31	Customer Support	150	1367
Week 34	Information Systems (within R&D) Core 1	75	1442
Week 42	Financial Accounting	75	1517

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.