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Inclusion of Sustainability and Certification Requirements in Management Control Systems: A Case Study in the Construction Sector in Portugal

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Abstract:

The objective of this study was to explore how and why certification and sustainability should be integrated into management control systems within construction companies. The literature review focused on certification, sustainability, and management control systems. The research question was addressed through a qualitative approach consisting of a case study of a Portuguese construction company. The research method involved the collection and analysis of qualitative data from two sources: the company's website and an interview with the company's sustainability manager. The evidence collected revealed key practices such as certification, development of new products, use of green and recycled materials, monitoring of water and energy consumption, use of eco-concrete, and rainwater harvesting, as means (how) to achieve sustainability goals (why). In terms of practical application, this study provides a basis for other companies to incorporate sustainability and certification into their management control systems by outlining key certifications and techniques that can help construction companies achieve sustainability goals.