

Implementation of Simplified Sustainability Indicators in Construction SMEs: Evidence from Interventionist Research

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Abstract

This study aims to develop and apply a simplified set of sustainability indicators within a small and medium-sized enterprise (SME) in the infrastructure construction sector, assessing their operational viability, implementation costs, and the potential for integrating these indicators into management processes and management control. The research adopts a qualitative, applied approach based on interventionist research featuring a single case study, systematically monitoring the stages of diagnosis, selection, adaptation, and implementation of the indicators within a real organizational context. The results demonstrate that adopting simplified sustainability indicators is feasible even in environments characterized by financial, technological, and organizational constraints. This feasibility is primarily attributed to the integration of these indicators into existing operational routines and internal controls, particularly those associated with management accounting; such integration minimized additional costs and avoided the creation of parallel control structures. The implementation contributed to enhancing visibility regarding environmental, social, and governance (ESG) aspects relevant to the firm, strengthening management control, risk management, and decision-making support. From a theoretical perspective, this study contributes to the literature by providing empirical evidence on the operationalization of sustainability in construction SMEs, highlighting the role of pragmatic, incremental approaches aligned with organizational capabilities. On a practical level, the findings indicate that frameworks based on simplified indicators integrated with management accounting represent a promising pathway for incorporating sustainability into resource-intensive small and medium-sized enterprises.

Keywords: sustainability indicators, small and medium-sized enterprises (SMEs), management accounting, construction industry

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