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**Problematizing public sector performance:
The benefits of a “flesh and blood” approach**

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ABSTRACT

Purpose – This paper introduces a novel theoretical approach to conceptualising performance in government departments, with wider applicability to other parts of government.

Design/methodology/approach – Drawing on identified gaps in notions of performance in the accounting literature and interview data from three New Zealand central government departments, the paper introduces Alexander’s (2003, 2006, 2011) theory of performance. This theory has the potential to enhance conceptualisations of performance and enrich research on performance management systems.

Findings –By introducing a performative theory, which differs from previously used Latourian performative theory, this paper highlights new avenues for research into performance management. It illustrates the application of Alexander’s theory of performance via an examination of how public servants construct the “flesh and blood” (Alexander, 2006, p. 33) of their performance in the absence of visible and tangible measures such as profit, and how they create sufficient unity around the notion of performance to direct their efforts towards achieving performance expectations.

Research limitations/implications – The findings presented here may not be as applicable beyond these case studies. Nevertheless, the issues discussed in this paper are recognisable in other accounting research.

Originality/value – Extant public sector literature tends to focus on either a production model or a service delivery model of performance, with some notable exceptions. This paper offers scholars the opportunity to rethink the notion of public sector performance through a new approach. It illustrates how this may be done and identifies possible new research avenues.

Keywords - performance management; public sector; performative theory; case studies; New Zealand