Problematising 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; Alexander; performative theory; case studies; New Zealand

INTRODUCTION

This paper explores the possibilities for studying the nexus between performativity and performance management systems. In doing so, it connects with the accounting literature that has advocated for more use of performative theories in accounting research (e.g. Boedker, 2010) and highlighted that the concept of 'performance' has been overlooked in much public sector performance management and measurement research (e.g. Johnsen and Vakkuri, 2006). We use a novel performative approach, from outside the Actor-Network Theory family (Latour, 2005), to problematise and reconceptualise the notion of performance, illustrating its utility via an examination of the performance management systems (PMS) in three public sector organisations. We argue that by introducing a theory that makes 'performance' the subject of study, we can respond better to calls for an improved understanding of both the "public" character of public sector performance (Pollitt, 1986) and the "inherently inter-subjective aspects associated with different actors' interpretations" of performance, stability and change (Brignall & Modell, 2000, p. 300; see also Modell, 2005). We also respond to Pallot's (1999) challenge to "reinvent" ways of thinking about accounting through public sector experiences and Van Helden's (2005, p. 114) recommendation for accounting research to be fully cognizant of "what is really going on in the public sector" in order to remain relevant to public sector debates.

To do this, we introduce Alexander's (2003, 2006, 2011) theory of performance as a lens for examining how three public sector organisations have developed and implemented *unified* notions of performance in conjunction with their audiences. Furthermore, we investigate how these collective understandings are used by groups to stay sufficiently engaged in public service 'performance' work to overcome both instrumental (rational) and institutional barriers to change/improvement in PMS. We use a broad definition of PMS, guided by our interviewees' inclusion of more than measurement in their understandings of what public sector entities need to consider as 'performance' information (this will be elaborated further in the findings section), building on, but differing from, Broadbent and Laughlin's distinction between relationship-based PMS and transactional PMS. In this context, we acknowledge Van Dooren, Bouchkaert & Halligan's (2010) view that "performance management has accumulated many meanings". These "many meanings" are evident in the following snapshot of what researchers in this field have described as the main features of performance management:

- Something wider than just performance measurement (Broadbent & Laughlin, 2009; Bouckaert & Halligan, 2008);
- a system of identifying organisational goals and developing systems to monitor and measure those goals (Pollitt, 1986; Thomas, 2006)
- organisational performance and not merely individual performance (Herbert, 2008);
- more than a list of techniques; it also needs to take a "strategic orientation to the generation, interpretation and analysis of … information" (Langfield-Smith, 2008, p. 206).

According to Thomas (2006), these features of performance information and its accompanying systems of measurement need to be combined in the decision making process, with the aim of continuously improving an organisation's performance. Combining these ideas means that performance management is not only a way to collect information to enhance decision making, but is also a value judgement about that information. It is a value judgement about both the quality of the actions performed by an organisation and the quality of the organisation's achievements (Van Dooren, Bouckaert & Halligan, 2010). Introducing Alexander's (2003, 2006, 2011) theory, which reconceptualises how to understand what constitutes performance achievement, will complement the existing focus on the design, use and impact of PMS and research on legitimacy-seeking behaviour (van Helden, Johnsen and Vakkuri, 2008). Alexander's theory opens new insights into how people orchestrate (enough) unity to achieve performance expectations.

Structure of the paper

The remainder of this paper is structured as follows. First, we identify common conceptualisations of performance in the accounting literature. Then, we consider how performance has been conceptualised outside the 'market' model, and outside the accounting/economics disciplines. We do this to show how wide the concept can be, and also to highlight the conflation of many performance ideas in accounting into the current narrow focus on elements such as efficiency or even wider conceptualisations of impact or outcome performance (Humphrey and Miller, 2012). This is done to shift the institutional barriers that focus on performance in terms of markets. The purpose, while seeming like a detour from the topic of PMS, will be to provide alternative conceptualisations for 'performance' in public sector accounting research and highlight the benefits of doing so. Next, based on these alternative understandings of performance and the roles of performance in society, we introduce

Alexander's theory of performance. Following that, we outline the methodology and method used to collect the empirical evidence we draw on to illustrate how Alexander's theory can be applied to accounting-based studies of public sector performance. While our case studies are drawn from government departments because these sites put in clear relief the ideas inherent in Alexander's theory, the insights are potentially applicable across both entities in public ownership and public services more generally regardless of ownership model (Broadbent and Guthrie, 2008). Finally, we outline how Alexander's theory sheds light on findings in our data that were not easily explained by existing PMS theory or research.

'PERFORMANCE': HOW HAS IT BEEN CONCEPTUALISED?

The word 'performance' is ubiquitous. Google it, and you get 2,740,000,000 hits. One entry advises us of a performance enhancing drug; another sells us performance shoes. We can find "sports performance" clips on YouTube alongside a site promoting an academic conference entitled "Can performance save the world?" (www.performingtheworld.org). And the list goes on. From this array of scholarly research, advertising and advocacy, it is clear that the term 'performance' can be used in just about any context. Yet to date, public sector accounting literature has mostly focused on initiatives originating in the finance section of an entity (van Helden, 2005) resulting in relatively narrow conceptualisations of performance.

Conceptualisations of public sector performance in accounting journals

Our literature review of accounting articles containing the words "public sector" and "performance" in the abstract[1] revealed three broad conceptualisations of the performance model and a set of key words associated with describing performance. These articles tend to conceptualise performance in three ways, with only a few articles explicitly defining their model of performance. Below, we discuss the dominant two conceptions first, and the fledgling third approach after that.

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[1] The selection of accounting journals for review builds on Modell (2009) in attempt to build a body of knowledge rather than an incompatible comparison set. Modell (2009) identified the journals most likely to publish public sector performance management research as being: *Accounting, Auditing and Accountability Journal, Accounting, Organizations and Society, Financial Accountability and Management* and *Management Accounting Research.* In addition, we used the bibliographies of these articles to supplement this journal list as necessary; this included a review of relevant papers appearing in *Critical Perspectives on Accounting.*

Within the literature review, one way of conceptualising performance that was first identified by Pollitt (1986) is now known as the production model of performance (Van Dooren, Bouckaert & Halligan, 2010, p. 17-22). It is a model that describes the transformation of inputs into outputs and ultimately outcomes. It is conceptualised around production processes and has formed the explicit basis of several government PMSs (New Zealand Treasury, 2004; HM [UK] Treasury, 1997; New Zealand Office of the Auditor General, 2008).

The second conceptualisation recognises that the production of goods is not the norm in public services and that public ownership is no longer the dominant mode of service delivery. Hence a variety of conceptions of 'performance' circulate. Broadbent and Guthrie (2008) identify this shift in the accounting literature away from defining the public sector in terms of ownership and towards focusing on a public *service* model that examines the universal provision of services, regardless of the ownership or delivery model. Within our literature review, two articles explicitly considered this service-based model of performance and its consequences for PMS. Hyndman and Anderson (1997) examined service delivery to the public and Williams, MacIntosh and Moore, (1990) explored how service delivery within public service is often the coordination of multiple services for the needs of the individual. While few other articles explicitly outlined their chosen definition of performance, which highlights how taken for granted the concept of performance is, the production and service models appeared to dominate the accounting literature we reviewed. For example, the following range of performance related words and concepts associated with the two models appeared:

- Quality (Johansson and Siverbo, 2009, Yamamoto, 2004) and quantity (Tooley, et al, 2010, Verbeeten, 2008, Thompson, 2001; Lee, 2008, Mensah, 2009),
- Goal orientation (Yamamoto, 2004, Ogden, 1995, Hyndman and Eden, 2000, Demirag, 2012, Seal, 2003, Modell, 2009 & 2012, Chang, 2009.)
- Probity, (Tooley, et al, 2010), accuracy (Verbeeten, 2008), productivity (Johansson and Siverbo, 2009, Hoque, Arends and Alexander, 2004), and cost (Newberry and Barnett, 2001 and Tooley *et al*, 2010),
- Innovation and morale (Verbeeten, 2008)
- Efficiency and/or effectiveness (Mayston, 1985 & 1992, Ogden, 1995, Tomkins & Green, 1988, Newberry, 2001, Verbeeten, 2008, Hyndman & Eden, 2000, Johansson & Siverbo,

2009, Glynn, 1986, Hyndman & Connolly, 2011; Hoque & Adams, 2011, Rutherford, 2000, Sola & Prior 2001, Lee, 2008, Samkin & Schneider, 2010, Tooley, Hooks & Basnan, 2010, Seal, 2003, Siverbo & Johansson, 2006, ter Bogt & Scapens, 2012, Carlin, 2004)

- Output control and "intangible elements" (Catasus & Gronlund, 2005; and Cugansen, Boedker & Guthrie, 2007).

- Financial ratios, including return on investment, as expressions of financial performance (Jacobs, 2009, Ogden, 1995, Pilcher, 2010, Stanley, Jennings and Mack, 2008, Perez and Robson, 1999, Cohen, 2008, Cugansen & Lacey, 2011)

- Economy (Mayston, 1985, McCulloch and Ball, 1992, Sola et al, 2001, Seal, 2003, Woods and Grubric, 2008) and

- Efficacy and equity (Sola, 2001, Seal, 2003, Johnsen, 2006, Kloot & Martin 2000).

This 'mix and match' approach between the words associated with the service and production models of performance in the academic literature suggests a wide diversity of 'institutional logics' regarding what counts as performance, rather than narrow definitions associated with either professional groups or managerialist philosophy as much institutional research suggests (Brignall and Modell, 2000). Nevertheless, the limited focus of these two conceptualisations of performance points to the unnecessary narrowing of options in conceptualising performance in public sector research. Institutional theory is useful in highlighting how institutional pressures have probably contributed to this narrow focus (Modell, Jacobs and Wiesel, 2007). That is, these two options of production or service are bounded by the institutional limits of 'market' views of performance. A market, by definition, is "a group of buyers and sellers of a particular good or service" (Mankiw, 2009, p. 66). According to this definition, performance is embedded only in transactions of goods or services. Hence, institutionalism is useful for revealing the dominance of production and service delivery models in conceptualisations of performance in public sector accounting research. It also reveals the unintended impact of the private sector foundations of the New Public Management (Hood, 1995) reforms on public sector research and practice. Institutional theory, however, is not as useful in taking this revelation further. So, as Modell (2009, 2012) notes, other theoretical perspectives are needed to lead research forward. Alternative conceptualisations of performance are needed for accounting research to address the issue of public sector 'public-ness' (Pollitt, 1986; Pallot, 1999; Catasus

& Gronlund, 2005). As Brignall and Modell (2000) highlight, future studies of public sector PMS might consider the "inherently inter-subjective aspects associated with different actors' interpretations" and, as Jeppesen (2006) adds, the "ambiguous knowledge base" of assessing public sector performance.

Taking up this challenge to consider more 'subjective' notions of performance and their consequences, a small but growing number of papers present a third way of exploring performance. These articles explore the 'judgemental' elements of PMS, especially in circumstances where transformation from "subjective assessments into compliance checks against generally acknowledged criteria" is not possible (Jeppesen, 2012, p. 235, see also, Brignall & Modell, 2000, Modell, 2005, ter Bogt & Scapens, 2012). In addition, some scholars have also suggested that multiple conceptualisations of PMS exist, including distinguishing between relationship and transaction-based PMS (Broadbent and Laughlin, 2009). Contributing to this area of research we argue that the dominant, market-based conceptualisation of performance is funnelling accounting research in a particular direction, so it may be helpful to introduce a theory from outside accounting and market-based notions of performance to widen the debate around PMS.

'PERFORMANCE': BEYOND ECONOMICS AND ACCOUNTING

Turning first to a dictionary definition of performance, there are two types of 'performance'. Before problematising the distinction between them, we focus on the possibilities that these two ways of understanding performance open up for the study of public sector PMS.

The first distinct way the word performance is used relates to the performance of a task. The Oxford dictionary (http://oxforddictionaries.com/definition/performance) defines it as "the capabilities of a machine, product, or vehicle". That is, performance is "the action or process of performing a task or function" or "a task or operation seen in terms of how successfully it is performed". The sentence the dictionary uses to contextualise the definition is "the continual performance of a single task reduces a man to the level of a machine". This kind of language and conceptualisation of performance is seen throughout the accounting literature review outlined above. For example, performance is discussed in terms of the need for public servants

to "accomplish their tasks" (Williams, MacIntosh and Moore, 1990, p. 223). Earl and Hopwood (1980, p. 10) state "we do not seek to question the necessity for rationalisation machines … [to] … create rationale for action". Moreover, Czarniawska-Joreges and Jacobsson (1989, p. 29) specifically invoke the "machine metaphor" in their work on budgeting as a symbolic performance.

Czarniawska-Joreges and Jacobsson's (1989) combination of the machine metaphor with symbolic performance brings us to the second way the word performance can be used. That is, to describe an artistic, theatre or live 'performance' of some sort. The Oxford Dictionary notes 'performance' in this sense is "an act of presenting a play, concert, or other form of entertainment; act of performing a dramatic role, song, or piece of music" (http://oxforddictionaries.com/definition/performance). That is, the mention of the word entertainment means that plays or concerts can be characterised as 'make believe'. Over time, assumptions regarding the nature of 'entertainment' performances have changed. For example, the assumption of a contained spatial area (such as a stage) is no longer required (Loxley, 2007, p. 5). Also, the position and attitude of the audience as external to the performance has been challenged (Loxley, 2007, p. 149). Nevertheless, the sense of performance being fictional or 'non-serious' in nature, as Austin (1955) puts it, remains relatively intact. Indeed, it is this idea of 'non-seriousness' that allows performance art to provide its critiques of society, values or people, even in more regulated or censored societies. This suspicion of a gap between fiction and serious matters, or rhetoric and reality, is clear in accounting research. For example, Christensen and Skaebaek (2007), using Goffman as a base, note that performance management reporting might be "false representations of reality". From another perspective, Chang (2009, p. 145) claims that this misleading slant is for the purposes of "impression management" to gain a "favourable image". Samkin and Schneider (2010, p. 257) go further, arguing that their case entity uses its reporting accountabilities to ensure its own "self-preservation as much as to achieve its public benefit purpose".

Recognising the possibility of separation between rhetoric and reality has lead to a productive research stream on the use of accounting for legitimising purposes rather than performance improvement. Indeed authors such as Power (1996, 1997, 2003) have noted that such legitimating aims may actually subvert (task accomplishment and machine-like) performance.

However, this approach does not recognise that performance combines symbolic[2] and material culture and may require both symbolic and material understandings to facilitate improved task accomplishment in the face of ambiguity and uncertainty. Hence, the concept of public sector performance in academic accounting research, despite often being conceptualised as a linear production or service delivery model, conflates tacit understandings of both machine-like and stage-like performance notions.

What are the implications of this conflation of machine-like performance with non-serious performances, when it is applied to the serious matter of 'accounting' or 'government'? Prior research on performance management has generally focused (when it is explicit) on the use of the word performance that associates human performance with the machine. Hence, 'performance' is the efficient functioning of human (and other) resources in the achievement of pre-set goals, as explored by Pollitt (1986) and Hyndman and Anderson (1997), among others. This conflation of the human task with the functioning of the machine is made possible by previous modern thinkers who have already established this link. For example, Descartes declared "the living body is not fundamentally different from the lifeless, it is a kind of animated corpse, a functioning mechanism" (Leder, 1998, p. 119). Equally, contemporary performance management texts hold the machine out as the 'ideal'. For example, Merchant and Van der Stede (2007, p. 12) claim automation is a solution to management control problems since machines, such as robots, are more consistent, more accurate and do not suffer from motivational lapses. Even the cover is of the Merchant and Van der Stede (2007) text book reinforces this view of performance – the cover is a mass of train tracks. The overall effect is disjointed and chaotic, but each and every track is set with a finite destination and way to travel, all heading toward a distant station. In this management control-orientated view, performance management systems are designed to get the human resources of an organisation to perform like a machine in the fixed grooves of a railway. But, is that what is wanted from public services?

In the non-serious (i.e. fictional) but deliberate critique of this machine/human performance conflation, Kafka (1919) writes of aman being written on by a machine that enfolds his body

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[2] Symbolic processes include all aspects of communication, such as verbal and written language, emotions and gestures at the individual level, and cultural values and political power at the organisational level. Symbolic processes convey significance and meaning to interactions and conversations (Garner, 2010, p. 348).

into an enormous typewriter-like machine that repeatedly marks language on and into his body, until eventually he dies. This machine, which is only capable of repeating and marking the same message into his (now) broken body, draws on serious critique of the analogy that people are (or can become) machines. Loxley (2007) argues that in the context of both Kafka's (1919) short story and the everyday performances of people becoming what their management control systems (such as PMS) want, the distinctions between serious machine-like performance and non-serious stage performance becomes blurred.

Problematising the clear cut distinction between performances as non-serious and performance as task completion opens new possibilities for seeing both types of performance in a new light and reconceptualising the *public* character of public sector performance (Pollitt, 1986). As Boedker (2010) highlights, the foundation of many performance theories is the use of Austin (1955) by Goffman (1959). Goffman emphasised that while people were not consciously "acting", social positions required "something like role-playing" in order for a person to be recognised in that role (quoted in Loxley, 2007, p. 151). In this sense, Goffman argues "life itself is … enacted" (Goffman, 1959, p.72). Goffman's point is that "all the world is not, of course, a stage, but the crucial ways in which it isn't are not easy to specify" (Goffman, 1959, p. 72). Butler takes these ideas forward. Drawing also on ideas from Derrida, Foucault and others in looking at gender, she argues that gender is not given; it is a process of becoming, a constant performance (Butler, 1993). While Butler (1993) and Latour (2005) each focus on the need for 'enactment' to occur before action can be observed, Butler's (1993) work on gender also highlights the role of audiences in the process of creating each enactment. She argues that successful performances of gender are when the audience (and ultimately the actor) perceives the person's gender, sex and essential identity to be identical – that is, that the person is female rather than enacting femininity or female-ness.

Using drag shows as an example, Butler (1993) highlights disruptions to this conflation of performance and essence. While each individual may disrupt their own gender performance and, indeed, needs to reaffirm their performance throughout their life, drag shows challenge the external conflation of sexual organs with gender identity to all that view the performance. In examining the processes of the drag show Butler (1993) also unearths an important distinction between performance on a stage and performance in everyday life. She reveals that the

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disruption or challenge that any performance offers to perceived notions of what *should* be performed are safer when enacted on stage. She argues that "nothing that happens [on the stage] need have any consequences for real life" (quoted in Loxley, 2007, p. 142). This does not mean that there might not be consequences – those actors and writers who lost their heads because totalitarian regimes disagreed with their 'performances' are, indeed, to use Austin's (1955) phrase "serious" matters. However, people can choose to perceive performances and their consequences differently if they are initiated on the stage. On stage they can be ignored and dismissed as 'entertainment'. The challenge for a 'drag performer' when one appears in everyday life, Butler argues, is completely different. These performances disrupt not merely specific events, such as the transsexual's right to use the bathroom (Daily Mail, 2012); they are also a disruption to all enactments of gender, which challenges the fundamental assumption of a fixed concept of 'reality' and therefore a fixed concept of what is being performed.

All this theoretical discussion and focus on gender expectations seems a far cry from PMS in the public sector. Yet, what a performative approach like Butler's (1993) accomplishes is to channel analysis toward reconceptualising public sector performance as a constant process of becoming. This perspective highlights contingency and fluidity which challenges modern ideals where the fixed output of the machine is held up as the performance goal. If performance is a process of becoming, then it needs constant enactment with audiences to be (re)affirmed. The implication of this perspective for public sector performance management is that 'performance' cannot be seen as the singular delivery of a good or service. Performance must be seen as a constant process of enacting the unifying expectations of the audience. As a result, PMS cannot only focus on tangible measures such as profit or even quantity and quality measures, let alone qualitative evaluations of service delivery. To be seen as 'performing', public entities must be seen to be naturally fulfilling a predetermined expectation, equivalent to the gendered expectation of what a woman is, and how she will behave. While Butler's work is significant in highlighting the idea of the 'process of becoming' for performative studies of contemporary society, her work, as McKinlay (2010 p. 240) notes, is "highly abstract" and difficult to apply to "empirical accounting" work (for an exception see Roberts' [2005; 2009] use of Butler). Hence, the advantage of using Alexander's (2003; 2006; 2011) theory (which builds on Butler and others) is that he has created a way to use these performative ideas in a framework for analysing empirical situations.

ALEXANDER'S THEORY OF PERFORMANCE

Alexander's (2003; 2006; 2011) theory assists in reconceptualising performance and hence understanding not only how PMS are designed and used for rational decision making (van Helden, Johnsen & Vakkuri, 2008) but also how they are used to achieve the entity's performance expectations. Alexander (1982) was first introduced to accounting research by Ezzamel (2009) who used Alexander's (1982) work on the significance of Hobbes to modern thought. Yet Alexander's (2003; 2006; 2011) own theoretical work, developed as a Professor of Sociology at Yale, has received limited attention in accounting research. This may stem from the accounting discipline's narrow understanding of the word 'ritual', which was included in the title of one of his early chapters on his theory, *Social performance between ritual and strategy* (2006). Alexander (2006) does not use the word ritual in the pejorative sense. He does not associate it with 'hollow form' or meaningless compliance, as it is often the case in the accounting literature (e.g., Czarniawska-Jorges and Jacobsson, 1989; Power, 1997). Rather, drawing on anthropological understandings of the term, he uses ritual to indicate the "repeated and simplified cultural communication" of symbols and processes people use to create group unity and action in the face of ambiguity or conflict (Alexander, 2006, p. 29). In his notion of social performance, he argues that human beings cannot separate their instrumental and emotional responses, hence he advocates for the study of both at the same time. He outlines how the success of a social performance results in ritual-like effects. That is, if the performance is perceived as authentic then a process of reconciling differences can begin. And, having established the authenticity of the performance, audience and performers begin a process of "cultural extension" and "psychological identification" (Alexander, 2011, p. 83-85). These terms are used to describe the process whereby performers make audiences feel the performance is "natural" and "taken for granted," or as if there can never be a "counter" or alternative performance (Alexander, 2006, p. 77). These terms also convey the process whereby audiences support performers in their endeavours.

During this process of symbolic and instrumental communication, audience identification is intensified and, if the performance is successful, the audience comes to accept its "prescriptive and descriptive validity" (Alexander, 2006, p. 29). In other words, they accept the normative

implication of the performance, if not for themselves, at the very least for the performers or 'the public', however the individual defines 'the public'. This theory makes visible the human need to not only give meaning and emotional weight to instrumental action, but also to believe in the authenticity and validity of the performance. Otherwise, as Christensen and Skaebaek (2007, p. 120) note, activities are fulfilled (if done at all) with "little passion". We argue that it is this passion, or as Alexander (2006, p. 29) calls it (at the group level) "cultural extension" and "psychological identification", that enables humans (collectively) to persevere through institutional and other barriers to change.

Key to Alexander's theory is the idea that, in highly fragmented societies, ideas and practices need to be made "flesh and blood" (Alexander, 2006, p. 33) if they are to affect audiences. In other words, if ideas and intensions are to motivate change, they need to be 'made real' through enactment – there is not a 'reality' that is independent of the belief in the shared enactment. This shared belief and enactment of "flesh and blood" gives the ritual its efficiency *and* effectiveness in providing transference of the meaning, "comfort" (Pentland, 1993, p. 605), identity, and sense of belonging (Alexander, 2006, p. 29) that enable and empower actions of change. This enactment in flesh and blood is necessary because Alexander (2006, p. 30) believes that people "frequently do not accept the validity of one another's intentions and often disagree even about the descriptions that people offer for acts". In this sense, Alexander (2006, p. 29) argues, most performances are a "failure" – that is, they fail to persuade audiences to share a "mutual belief in the descriptive and prescriptive validity ... and ... authenticity of one another's intentions". He takes failure as the norm in fragmented societies – and here his ideas echo Kurunmaki and Miller's (2006) description of government as a "congenital failure". As a result, studies that focus on de-coupling or performance failure are not, in Alexander's view, going to provide the interesting insights into social change and social stability. To explain acts of success (energising and unifying the group) and failure (being perceived as false), Alexander (2006, p. 32) argues that "to be effective in a society of increasing complexity, social performances must engage in a project of re-fusion". His interest, therefore, unlike many institutional studies, is not focused on failure or decoupling or even tightly coupled research sites. Rather, he is interested in processes that "re-fuse" fragmented audiences (Alexander, 2006, p. 34-35). As a result, Alexander's theory is useful for examining how public servants unify not

only internal stakeholders, such as staff, around concepts of performance, but also external stakeholders – any 'audience' to their work/performance.

Alexander (2006) encourages researchers to explore the elements that are being used to (successfully) re-fuse society (or groups within societies). To use this theory in analysis, Alexander unpacks the structural, cultural and emotional elements of social performance. Alexander (2011) has six elements in his concept of a social performance. Several of these individual elements have already been used in accounting research that uses a performative frame (e.g., Boedker, 2010; Skaebaek & Thorbjornsen, 2007). However, Alexander's (2011, p. 147) contribution is not the identification of the elements, but the focus on how the entire performance - and any counter-performances - have the effect of unifying audiences to accept, or at least allow, the performers to achieve their ends. His interest is not the permissiveness of the audience itself, but how the performance persuades (or does not persuade) the audience of the "prescriptive and descriptive validity" of the entity (Alexander, 2006, p. 29). In other words, he explores how the 'naturalness' of a performance is achieved. Once audiences perceive the performance as natural, as having no (reasonable) alternative, they will also accept the entity's descriptions of its own performance, because there is no alternative.

These six elements of social performance are (Alexander, 2011, p. 83-84):
- Actor: Those people, groups or organisations, which are involved in a performance with some form of intent. They can be "lifelike or wooden, imaginative or dull" (Alexander, 2011, p. 83), but nevertheless they try to convince others of the significance of their performance. In terms of this research, the primary focus is actors within organisations and then their collective performances as organisations. That is, the three government departments.
- Collective Representations: Alexander (2006) uses Durkheim's ([1895]1938) term, 'collective representations', to describe the societal ideas and practices that have become so compressed that the socio-political beliefs in the collective representation come to symbolise society's broader ideas and moral systems. Examples of collective representations can include laws, conventions, societal expectations [such as gender expectations] and parables (Morrison, 1995, p.154). Collective representations do not always reflect any particular individual's personal experience, but they live as

"independent forms having different characteristics and sensibilities" (Morrison, 1995, p.154). This means a person does not need to experience the connection between the collective representation and the moral system or idea it implies in order to believe the collective representation to be "real" enough to act on (Morrison, 1995, p.154). Accounting research on different kinds of collective representations include: Seal's (2003) study of the role of the idea of modernity in facilitating change; Czarniswka-Joerges and Jacobssom's (1989) consideration of 'Swedish' cultural values and Western 'rationalism'; and Johnsen and Vakkuri's (2006) debate as to the existence of a 'Nordic' model. In the case of this paper, the belief that people know what 'New Public Management' is, and that it will make public sector performance better, can also be seen as a collective representation.

- Means of symbolic production: This is the material means through which actors communicate their performance. This is the stage and props, in which ever way they are created. In the case of most government departments, the stage is created (and monopolised) by politicians. But, nevertheless, departments still have access to media, coercive powers to influence the action of other entities and individuals (laws), and monetary resources to pay for the time of staff, contractors and resources to hire spaces, make public notices, create websites and other ways of producing meaning. Means of symbolic production might take the form of an advertising campaign, or be as simple as a press release.

- *Mise-en-scene*: This is the role attributed to the director, the intentional "putting into the scene" of a particular performance (Alexander, 2011, p. 84). This is similar to the concept of "framing" used in accounting research (see for example Christensen and Skaebaek, 2007 or Fallan, Pettersen and Stemsrudhgen, 2010). However, Alexander's contribution to this notion adds to Callan's perspective that "an audience's interpretation of a reaction to a person, event or discourse can be shaped by the frame in which that information is viewed" (quoted in Fallan, Pettersen and Stemsrudhgen, 2010, p. 190). Alexander (2011, p. 84) notes that the director puts the actors' "movements in time and space" and that this is part of making a performance "flesh and blood". In our paper, the choices made by a government department's Chief Executive about strategic direction and how it is actualised can be seen in terms of the *mise-en-scene* of the entity's performance. Equally, within the organisation it is each unit's role to choose the

particular *mise-en-scene* to communicate with their individual stakeholders, even to determine who their stakeholders are.

- Social power: This is more than the resources used to produce symbols and meanings for others to consume. Social power is the knowledge, access and capacities to "project interpretations of [the] performance" (Alexander, 2011, p. 84). For example, when a government department issues a press release, physical resources (e.g. computers, documents) are combined with knowledge of the topic to produce the press release – i.e. they comprise the 'means of symbolic production'. However, it is the 'social power' that arises from the knowledge and connections of the public servants that ensures the press release is published as intended (or fails to do so).

- Audience: This is the essential element of Alexander's theory. As Alexander (2011, p. 84) explains, "all of the above [bullet points] become significant only insofar as they allow or prevent meaning from being successfully projected to an audience". Successful performances depend on convincing audiences. This entails more than knowing what interests an audience or what motivates them. It is the process of achieving their psychological identification with the validity of the performance. General acceptance, and sometimes support, by the audience will unify the audience not only with each other, but also with the actors involved. This is where change (and energy to overcome instrumental and institutional barriers) occurs.

Although Alexander's theory provides significant potential for wide ranging research on public sector performance, this paper focuses on highlighting the usefulness of Alexander's theory in two specific ways. The first is to show that Alexander's way of conceptualising performance is present, but overlooked, in practitioners' existing understandings of performance. Research on these overlooked notions will result in new insights. Second, using this (re)conceptualisation of performance provides the opportunity for future research to fully explore "what is really going on in the public sector" (van Helden, 2005, p. 114).

We now turn to outlining the methodology and method for the empirical research we draw on to illustrate the insights Alexander's (2003, 2006, 2011) theory of performance gives to PMS research.

RESEARCH METHODOLOGY AND METHOD

The empirical evidence drawn on in this paper comes from three case studies that are underpinned by interpretive and constructionist research perspectives. The methodological foundations and methods for this research are outlined below.

Research methodology

Interpretative and constructionist perspectives (Hopwood and Miller, 1994) inform the empirical research drawn on in this paper, because these perspectives recognise that performance is not a static end point but a process that is constantly being developed. These perspectives create room to study the multiple, complex and sometimes conflicting objectives of the public sector. They acknowledge that social and material life "take[s] on shape and form[s] during processes" and that "reality is emergent and inherently unstable" (Boedker, 2010, p. 599). This means the definition of performance is being re-thought every time public servants develop performance management systems or write up the accountability documents that record such systems, and every time their 'performance' is judged in the media, in Parliament, by the public and by those interacting with public services (see for example Modell, 2005). Further, we follow Lindbolm's (1959) lead in highlighting that stakeholders (including Governments, public servants and the public) can agree that a policy is good, without agreeing what it is good for. This discrepancy is made particularly visible in the process of developing and reporting on PMS, hence this is the place where public servants need to 'work out' these tensions. Taking an interpretative approach recognises the (re)construction of understandings in the unstable and emergent socially-created world. Consequently, our ontological position recognises the performative nature of reality and its construction by individuals (Bryman and Bell, 2007, p. 19). This means we do not seek to prove a causal relationship between performance conceptions and outcome achievement. Instead, we adopt Agar's view that "if people define a situation as real, it will be real in its consequences" (2010, p. 291). This perspective also provides the opportunity to unpack how public servants (collectively) manage the discrepancies and instabilities that exist within the contexts of both organisational performance and their concept of serving the 'public good'.

Case study method

Three case study entities were used to gather empirical evidence on PMS via the interpretive lens of Alexander's (2003, 2006, 2011) theory of performance. The case study organisations were core central government departments, an area of government which has only occasionally formed the focus of public sector research in the accounting journals reviewed for this paper.[3] Following Broadbent, Gallop and Laughlin (2010), we argue that core central government departments are those most likely to experience the discrepancies, instabilities and complexities that make market-focused notions of organisational performance (and related PMS) difficult to implement. This is because, as Broadbent, Gallop and Laughlin (2010, p. 507) highlight, Governments "develop ... societal systems of regulation" that "steer" society in a desired direction. In this sense, the performance of a government department is related to its ability to steer both the entities within its monitoring mandate (other government departments, schools, hospitals, police forces, etc.) and the citizenry of the jurisdiction. Hence, assessing the performance of core central government departments entails a role – and implications – for society and democracy (c.f. Christensen and Skaebaek, 2007), which makes performance management especially complex and challenging in this context.

In New Zealand, the entities mostly likely to be "steering" societal systems of regulation, rather than delivering services directly to the public, are central government departments. While some government departments do have (transactional) service delivery units, the three departments in this study were chosen because they have predominately indirect ways to influence public services, focusing on steering New Zealand in a particular direction. That is, the function of these entities is to: provide policy advice; review and administer legislation; and take a role in monitoring other government departments and/or other parts of the public sector/community. This means, in contrast to research where "Government" is a "black-boxed" (Skaebaek and Tryggestad, 2010, p. 122) external stakeholder with coercive powers, here these departments are the ones that provide advice on, and give effect to, government systems, which result in the coercive power usually seen as a 'black box'. As a result, these departments 'steer' the ways in which other entities will be involved with the State, the funding arrangements of the sector, the relationships between entities and citizens, and the interactions these entities have with executive, legislative and judiciary branches of government in a particular sector. The three

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[3] The process used to select journals for the literature review was outlined in footnote 1.

case studies drawn on in this paper focus on how public servants employed in these departments conceptualise performance within this context. Although the empirical material is drawn from these government departments, this is not to say the findings are applicable only to them. Rather, because the service delivery functions do not dominate performance reporting, it provides a clearer example in which to see multiple conceptions of performance operate.

Central government departments are also interesting case studies because the managers and staff are unlikely to be dominated by a particular professional group. 'Steering' society is not the purview of any particular profession. As a result, while it has been argued that policy analysts should form a professional group (Radin, 2000), this has yet to take hold in New Zealand. For example, the backgrounds of the interviewees in this study included undergraduate and masters' degrees ranging across social science, law, accounting, management, human resources, strategic studies, molecular biology, physics, linguistics, arts and humanities, public administration, politics and international relations. This diversity of background does not lend itself to a profession versus managerialism conflict, as is typically seen in existing research (Skaebaek and Thorbjornsen, 2007; Brignall and Modell, 2000; Chang, 2006 & 2009). Rather, policy analysts in central government departments are usually selected for their general problem solving skills. As one interviewee put it, "I recruit for ability to think, to solve problems. And, given our current fiscal constraints, people have to be creative enough to re-think how we do, uhh, *everything*!" This means that technical skills, such as performance management approaches based on managerial philosophies or some other kind of technical/professional knowledge, can be acquired later. As a result, policy analysts are usually simultaneously exposed to competing institutional logics regarding performance (Rautiainen and Jarvenpaa, 2012), rather than being acculturated into one particular logic and then introduced to others as competitors or complements. This presents a different environment to the majority of performance management research to date, where a professional group, with its own standards of quality and its own technical training, is 'coerced' into, or voluntarily 'mimics', imposed PMS standards and expectations (e.g., Skaebaek and Thorbjornsen, 2007; Brignall and Modell, 2000; Chang, 2009). Government departments offer an interesting and novel context for PMS research, therefore.

Data collection via interviews

The data for this research comes primarily from interviews with New Zealand public servants, conducted between March 2012 and January 2013. A review of public sector accountability documents and internal performance-related documents was also used to triangulate findings from interviews, as well as opportunistic observations, on site, at the three case entities.

One author interviewed the Chief Executives from three[4] government departments and, with their consent, then interviewed up to ten senior managers and experts in PMS within each entity and from other monitoring agencies associated with the entities, such as the Treasury. These people were identified using snowballing techniques (Bryman and Bell, 2007, p. 256). Each interviewee was asked, (among other things), who they worked closely with on PMS. This snowballing technique was used to ensure the participation of all those involved in PMS, whether or not their job descriptions specifically included PMS roles.

In total, thirty interviews were conducted. The number of interviews and case studies was determined by the point at which no new definitions or perceptions of 'performance' were being raised (Mills, Durepos and Wiebe, 2010, p. 928). The thirty interviewees represented approximately 15% of tier 2 managers across all New Zealand central government departments, as well as several performance experts. Furthermore, focusing on just three central government departments, with wide-ranging but indirect powers across the public service, allowed an in-depth penetration into these entities that ranged from interviews with the Chief Executive down to fourth tier PMS experts, to opportunistic discussions with junior staff and other public servants working in similar areas. The formal interviews were semi-structured in nature and lasted 30-90 minutes. Interviewees were asked to describe their understanding of (organisational) performance and their role in it, as well as what they saw as the implications for managing organisational performance in government departments. The interviews were tape recorded (subject to the permission of participants) and later transcribed. Where tape-recording was not possible, hand written notes were taken during the interview.

The credibility and neutrality of the data collected were enhanced via "active listening" while being cognisant of the purpose of the research (Silverman, 2006, p. 110). Recognising that all

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[4] In total, there are twenty-nine central government department Chief Executives in New Zealand (*State Sector Act* 1988).

interviews are interactional and retrospective and thereby impact on the trajectory of the information gathered (Silverman, 2006; Denzin, 1970; Rapley, 2004), structure was provided by advising later interviewees of the definitions that earlier interviewees used and then iteratively seeking the earlier interviewees' views on emerging new definitions. This built a rich picture of performance conceptualisation in the core government department case entities. This picture included definitions of performance as well as how people's perceptions, feelings and experiences impacted on those definitions.

One potential drawback of the interview method is the social desirability phenomena (Rosenthal, 2004, p. 53). Some participants may feel the need to represent their department as if it entirely conforms to monitoring agency guidance on best practice. Since the interviewer was known to many interviewees from her prior positions in organisational performance assessment units within monitoring agencies (also known as central agencies) such as the New Zealand Treasury, State Services Commission and the Office of the Auditor General (OAG), trust needed to be established quickly. Confidentiality was assured so that interviewees could feel comfortable discussing all aspects of their entity's performance, whether or not it complied with guidance. Consequently, no information is given about the sectors the case entities are in because the small number of government departments in each sector means they could be identified. Chief Executives and other senior managers are identified here by generic titles only. In addition, interviewed staff who had considerable influence on PMS (in the eyes of other interviewees) have been identified as either senior performance experts or performance experts. The term 'senior' denotes either a direct report relationship with the Chief Executive or a performance specialist from a monitoring agency, such as the New Zealand Treasury or State Services Commission. 'Performance experts' were the fourth tier staff who often undertook the production work associated with PMS. This included maintenance of systems, collection of data, the writing of internal reports and external accountability documents, as well as training other staff on the PMS.

Data Analysis

One challenge with the free-ranging nature of semi-structured interviews is the amount and complexity of the data collected. This is a strength of research that does not start out with a hypothesis to test, as it "seeks out unexpected data and creates new concepts to explain them"

(Agar, 2010, p. 289). However, the data needs to be selected and prioritised. This was done by organising the data into themes, and then focusing on those themes that are not well traversed in the literature. Themes that reinforced existing well-researched areas included (for example): that Ministers are prioritised over other stakeholders (Chang, 2009) and that tight coupling of individual rewards and sanctions with PMS leads to dysfunctional effects (ter Bogt and Scapens, 2012). Focusing on the anomalous themes that are not well explored in the literature will give the research a criticality that is not about generalisable success or failure, but about how PMS are being used in practice. This aspect of implementation is often lost in the positivistic approaches adopted in many previous studies of performance management (Mayston, 1985). At the same time, Alexander's theory is a useful tool for remembering that "the actor's point of view" does not become *the* "explanation" (Silverman, 1997, p. 199). Instead this research seeks to understand not only "the cultural forms through which 'truths' are accomplished" (Silverman, 1993, p. 208), but also which actions and effects stabilise into performance management practices.

While the knowledge produced from the three case studies will be local (to a degree), it will also be focused on the "generative mechanisms of human interaction" (Porter, 1993, cited in May, 1997), which are often generalisable to theory regardless of their location. Alexander's theory helps make the findings from these case study sites generalisable to other public sector contexts.

Outline of how the themes were derived

We selected an interpretive thematic analysis sensitive to the lens of Alexander's performance theory (Alexander, 2006). Furthermore, Silverman cautions against treating information from respondents as only 'fact', which is what objective coding tends to assume, when their answers also distil a situated 'narrative' (Silverman, 1993, p. 100). As a consequence, this analysis does not seek to determine a single, 'best' way of implementing performance management initiatives. Instead, it recognises each response as a positional statement. Treating these responses as fact, even as perceived fact, is to indicate that they supply information about causes, when they may only supply information about symptoms (Bardach, 2000, p. 18).

Instead of making a choice between fact and narrative during the thematic coding of interviews, we sought to make visible some of the meaning-making categories that individuals use when

defining the effects of performance management systems in their organisation. Given the semi-structured and guided nature of the interviews, the gathered data did not lend itself to discourse or narrative analysis. Therefore, each response was reduced to a key idea (or more than one idea) and each idea was categorised. The purpose of the categorisations was to reveal the ways in which people think about performance management in government departments and to see whether or not Alexander's theory of performance added value to understanding these perspectives. The development of categories was completed while being sensitive to Llewellyn and Northcott's (2007, p. 194) reminder to be aware of the "singular case", whereby an insightful comment is as significant as a view held by the majority. Consequently, although frequency counts have been used to inform the analysis, the focus was on identifying categories that are already explored in the literature and – more importantly - those that are not, to better inform PMS research and implementation.

Data analysis procedures

The first step was to clean the data. The data was then coded via "open coding" as described by Bryman & Bell, 2007, p. 586). Some codes were taken directly from the responses, including using commonly repeated phrases as codes. For example, "linear production models" was a phrase often used to describe the way performance needed to be conceptualised in order for the PMS to function as intended. This was coded as the first conceptualisation of performance, the production-based model (Van Dooren, Bouckaert & Halligan, 2010, p. 17-22). In other cases, codes were developed from the perceived key idea behind the statement. For example, if an interviewee discussed multiple audiences, regardless of whether they used the word 'audience', stakeholders, or named individual audiences (such as Ministers, government departments or the public), these statements were all coded as being about the multiplicity of audiences. Coding began as soon as the first interview was complete. This meant coding remained iterative as new interviews shifted the potential for combining or separating codes. Once this coding was complete, codes were collapsed into emergent categories based on patterns and commonalities in the data. These categories were 'family resemblance' categories rather than a collection of identical responses. Finally, anomalous cases were considered. This included both data that did not fit within a category and data where the categorisation appeared to distort the key idea. In this way, coding and categorisation was an iterative process of checking that the analysis not only made sense, but was also being informed by Alexander's performance theory. The purpose

was not to define *the* categories that can be generalised to *all* performance management systems, but rather to give ideas for expanding theory beyond its existing parameters to contribute toward (re)conceptualising performance in the public sector. Perhaps this may assist in 'reinventing' the understandings of how performance is accomplished based on public sector experiences (Pallot, 1999).

Limitations

The limitation of analysing response data, as Silverman (1993, p. 98) cautions, is that any communication will be fraught and contain multiple potential meanings and motives. While we do not take his extreme option - that is, a study of the interaction itself, not its transference of meaning - we do note the limitations of the meanings imputed to this data. Consequently, we supplemented initial interviews with secondary interviews where the interviewer discussed previous findings, both from specific interviewees and more general points raised. This led to iterative development of the findings discussed next.

HOW DOES ALEXANDER'S THEORY SHED LIGHT ON PUBLIC SERVANTS' UNDERSTANDINGS OF PERFORMANCE AND HOW THEY MANAGE IT?

To recap, Alexander's theoretical framework identifies the elements of (any) performance to trace where and how actors and audience become "fused" (Alexander, 2011, p. 38). This 'fusing' occurs when the actors extend their cultural view to their audience and the audience give their psychological identification with the performance, thus unifying audience and actors in a common sense of performance achievement. This perspective recognises the public sector experience, where performance information is already (and always) used by audiences to make judgements about public sector performance. So, while (for example) Bogt and Scapens (2012) might be concerned at the stress caused by the use of performance information about individual university lecturers, Alexander's (2006) theory helps to highlight that information is *already, always* used to judge organisational performance, so the key to a successful 'academic performance' lies in unifying the audience in its performance expectations. That is, that an academic department has not 'performed' until it has convinced its audience of its "prescriptive and descriptive validity" (Alexander, 2006, p. 29). Alexander's perspective also gives

theoretical support to de Bruijn and van Helden's (2006) claim that co-creation of PMS will be more successful. However, most studies of PMS have not yet considered what it takes to persuade audiences of an entity's performance when co-creation is not possible. While de Brujn and van Helden (2006, p. 414) note that staff and managers "accepted [the PMS] as fair indications of relative performance", they attribute this mainly to co-creation of the indicators. So to re-state de Brujn and van Helden's (2006) point using Alexander's language, the management team as actors created a "psychological identification" and "cultural extension" between staff and the indicators, "fusing" their notions of performance (Alexander, 2006, p. 77). Yet, de Brujn and van Helden (2006) do not investigate how a department could do this, when it cannot co-create its indicators with all of its external stakeholders at one time.

In our study, when asked about organisational performance and how entities knew they were performing, most interviewees did not discuss the elements of performance that appeared in our literature review - such as output measures, probity, equity, or even effectiveness at the individual level - until they were probed about these concepts. Instead, they discussed their work with audiences of performance information, and the relationship between types of performance information and the audiences that consumed them.

For example, interviewees talked about the multiplicity of understandings of "good performance". One Deputy Chief Executive felt she was

> "repackaging [performance information] in a way that whoever is receiving it is going to think that that's a great piece of work – if it *is* a great piece of work .... At first I thought I was a little bit spin-doctoring and now I think it's just actually thinking about the value that people are looking for, different levels or different types of value that people are looking for in the work that we do ... so it's juggling".

Applying Alexander's theory suggests this deputy Chief Executive is doing more than "repackaging" information for each audience. Alexander's theory shows that public servants who succeed in 'performing' not only re-frame information as part of their organisational performance and accountabilities, but also make the frame "flesh and blood" for the audience. Machine-like completion of tasks and formal reporting of such performance information can never be enough to persuade audiences to participate in the social changes that public service departments seek.

Another Chief Executive elaborated on this point by discussing the need to get "everyone on board". He talked about a multi-year process he had gone through as the new Chief Executive, to "educate" stakeholders and ask for trust and time to demonstrate how his new ideas "would make a difference" to citizens. He noted that after a few years of working with several stakeholders simultaneously so that each heard the others' perspectives and needs, his new announcements were no longer met with immediate protest. In his opinion, a successful performance meant being offered trust by executive Government *and* citizens to try new things. He knew he was trusted when he was given time to experiment. He noted, for example, that immediately after his appointment stakeholders from executive government and the community immediately complained when he proposed new policies or programmes. However, now, some years after his initial appointment, stakeholders did not complain immediately, but rather gave him time to implement his ideas and show results before they commented. He also noted they commented less (negatively) and that now, from time to time, he received accolades from some previously harsh critics. Through Alexander's theoretical lens, the success of this performance lay in unifying the belief of the public servants and their key audiences that the department was enacting its essence and was in the 'process of becoming' what the public wanted. This reinforces Arnaboldi and Palmero's (2011, p. 6) idea of being compelled to always " do *better* next time" (italics not in the original). However, using Alexander's theory brings research a step closer to understanding what "better" means. In Alexander's terms, it means that the department needs to be seen to be enacting its essence and becoming what people expect. To achieve this requires as much effort in unifying expectations as it does on designing and executing the management or measurement system.

Another example of how this unification around performance information might be achieved can be seen in an example several interviewees (at senior manager and analyst level) gave of successful performance through a "story" they had heard from other public servants (Gabriel, 2004). We repeat this "story" here because it was used by more than one interviewee to understand, and to teach others, how the 'job' of performance management is done. Furthermore, we have identified the department to which this story is attached only because it does not identify the interviewees, since those who told the story had not worked for this entity. This story is significant because it is only "true" in the sense of the reality/rhetoric split, i.e. as an example of Agar's (2010) perspective that when people *believe* something is real, they act on

it as if it *is* real, regardless of whether it was actually 'true' or proof can be found that this event happened. Our interviewees believed this story to be real and used it to guide how they thought about managing organisational performance.

According to this story, a former Chief Executive of the *Child Youth and Family Service* (CYFS)[5] received a negative evaluation of one of the group homes this government department ran for troubled young people. In response he chose to open the home, and others like it, to the press. He took a group of journalists to the home and allowed them the opportunity to meet staff and young people. He showed them the complexities of the young peoples' needs and the attempts to make the home run efficiently while treating the young people in a therapeutic rather than prison-like way. In this way, the "director" (the CE) controlled the particular script, *mis-en-scene* and "performance". He shared with the audience the challenges of the task and made both staff and young people "flesh and blood". He projected a different set of emotions into the script than would have been the case had he issued an impersonal press release. In contrast to the common reporting of CYFS 'failures' and wasting of public money, this story was reported in a less inflammatory way and contained more emotions and information that actually related to living and working in group homes. The space created by this more balanced view of the situation allowed the CE (and no doubt his/her staff) to spend more time working on improving the situation of the group home.

This management of 'performance' is different from that usually associated with monitoring budget variances, financial targets, or even non-financial information (see for example: Thomas, 2006; Lee, 2008). Applying Alexander's (2006) theory emphasises that making performance information "flesh and blood" is not a replacement for the review of the group home, or for the media's role in making CYFS accountable. This theoretical approach makes it clear that performance management does not stop with the production of financial and non-financial information or the consideration of such data in decision making. 'Performance' management - if it is to be successful - lies in transforming the audience(s) as well.

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[5] This government department no longer exists. CYFS activities now fall within the Ministry of Social Development, which also has functions in benefit distribution, youth development, senior citizens' welfare and other social funding.

We have argued that by reconceptualising the idea of performance we centre it in the study. This opens up the possibility of changing research understandings of performance in government departments and shedding light on why some entities are seen as successful and others are not. According to Alexander (2006), all entities face fragmented audiences. However, some entities use their performances to persuade audiences of their validity, while others do not. Whether an entity is public or private is not what drives the success (or performance) of the entity; what matters is whether or not it can unify its audiences to participate in improvement actions. What *does* differ between public and private sector contexts is what the entity needs to unify its audiences about, and what it wants them to do as a result of their psychological identification with the validity of the entity. Alexander's theory surfaces the interrelationships between these types of "flesh and blood" enactment.

The second useful application of Alexander's theory is to highlight the fluidity of performance and show that this fluidity should not be seen as suspicious. The decoupling of 'reality' from rhetoric is not always associated with the advancement of ulterior (self-seeking) motives (Hood, 1995). In effect, Alexander's theory highlights that fluidity is the essence of what allows fragmented external stakeholders to come to accept the descriptive and prescriptive intention and actions of public servants. Without the performance resulting in a change to audiences' perceptions, public sector departments will not have completed their 'steering' function in society. Chang (2006 and 2009) and Samkin and Schneider (2010) suggest, in their respective case studies, that public entities undertake their 'performances' (to use Alexander's terminology) in order to ensure their "survival". However, in the case studies for this research, this was not the only reason entities wanted to be seen to be performing. Indeed, many interviewees explicitly wished to do "such a good job" (Performance Expert) in steering significant permanent changes in society that government intervention would no longer be required and their entities could be dis-established (source: interviews with several senior managers and one performance expert). Rather than focusing on survival, the interviewees wanted to be seen to perform because this gave them space and trust to experiment and try new ways of "delivering benefits for citizens" (Chief Executive). An example of this could be seen at one entity's all-staff strategic planning day. Even though some senior managers had noted in interviews that their organisation was "probably a necessary evil" (Chief Executive), the strategic planning day saw interns to senior managers trying to redesign the system so their

monitoring function was no longer required. The purpose was to ensure that the entity was prioritising its resources in the most effective ways and ensuring it was not repeating tasks year after year if new technology, or other system changes, meant its function could be more efficiently delivered elsewhere. One participant in the strategic planning day remarked:

> "Wouldn't it be great if someone could write a computer programme to search for [a specific kind of data] in the information management system and then check it against compliance responsibilities. Then we could be free to do the stuff where our brains are needed" (Analyst).

To use Alexander's terminology, this public servant wanted to free humans' time and brains for tasks that required a social performance to be accepted, rather than applying them to what was, in his mind, a machine-like task.

This striving on the part of public servants to reduce their functions, rather than "enrich themselves" (Hood, 1995, p. 93), goes to the heart of the shift that Hood identified when he coined the term new public management (NPM). He noted the shift from a pre-NPM assumption of "ascetic zealots" towards "low trust", "accountingized" models where any deviation from 'objective' reporting of accurate financial information was seen to be in the pursuit of personal gain (Hood, 1995, p. 94). Alexander's theory of performance provides an alternative view. For some functions, machine-like performance is enough. However, there are many other functions for which social performance is not necessarily suspicious or false, but critical for improvement to occur. Without this kind of social performance to unify actor and audience expectations, performance cannot be seen to be successful and thus bring the change needed for "delivering benefits for citizens" (Chief Executive).

Traditionally, PMS have been seen to provide value to public servants by integrating financial and non-financial information. However, our findings suggest that, in government departments, this contribution is necessary but not sufficient to encourage public servants to take full advantage of the opportunities PMS provide and persevere in overcoming the barriers to PMS implementation. Alexander's focus on the need for actors and audience to develop shared beliefs highlights that performance is (and should be) something more than a market-based model that focuses on the exchange of goods and services. The social persuasion inherent in successful social performance is as important to steering society as the factual content of a PMS.

CONCLUSION

There have been calls in the literature to examine the public (Pollitt, 1986), subjective (Jeppesen, 2012) or multidimensional (Modell, 2009) aspects of public sector performance. Alexander's theory provides an avenue for doing so, as illustrated here in relation to core government departments. The key reason central government entities were chosen as case studies was that these are the entities that execute the frameworks of society that are selected by Governments in order to steer society (Broadbent, Gallop and Laughlin, 2010). As the analysis of these cases suggests, Alexander's theory provides three contributions to the literature on PMS in the context of core government departments.

First, much PMS research focuses on formal systems, measurement, implementation, and/or behavioural incentives that PMS both shape and are shaped by. However, when asked about performance and how to manage it, interviewees spent more time talking about management of performance in terms of unifying audience expectations. Audiences might be 'the public' or they might be inside the public sector – central agencies, the Minister, or other government departments. Regardless of who the audience is, Alexander's theory emphasises that unifying that audience(s) is key to success because that unity results in collective action and energy to facilitate change. In this sense, Alexander's theory contextualises why our interviewees considered it so important (in the context of performance management) to discuss public engagement about what government departments can and cannot achieve, and what citizens do and do not want to be under government control (OAG, 2013). This topic is usually outside traditional PMS studies, which focus on public sector performance as if it is only about the production of goods and/or the delivery of services, and only about the performance of the entity itself, not in conjunction with the persuasive power the department has on audiences.

Alexander's theory provides insights into this level of focus on the audience. Interviewees did mention measurement, formal systems implementation, and/or reporting through accountability documents. However, their discussion of documents (for example), could be likened to the usefulness of incidental props, or the systems that provide information for the production of symbolic meaning. In contrast, Alexander highlights the centrality of the entire

performance, including making performance information "flesh and blood". He emphasises that it is necessary to persuade audiences of the organisation's "descriptive and prescriptive validity" (Alexander, 2006, p. 29). Alexander's theory draws our attention to why the interviewees put such effort into unifying audiences – because without convincing them of more than the accuracy of quantified effectiveness information (as audit assurances and performance audit reports do), the performance would never be seen as authentic and hence the entity would never be seen to be performing.

Second, Alexander's theory makes visible what public servants constantly live with, i.e. the fact that their audiences judge their performance based on expectations and criteria that may bear little resemblance to officially stated goals. Furthermore, audience judgements about the performance will be the barrier, or the energiser, for performance improvement. ter Bogt and Scapens (2012) discuss the negative consequences of tightly coupling rewards and sanctions to individual PMS information. At the organisational level, Alexander shows the inevitable use of publicly available information to judge public sector performance. In this context, (as Lindblom [1959] notes) a group home for youths might be both a punishment and place of therapy; a department might enact a law that promotes human rights for residents over security for citizens (from certain perspectives). Fundamental to entity success is how public servants make sense of these different expectations and unify audiences to agree that the entity is doing the right performance and doing it well. Alexander's theory draws attention to the need to orchestrate an entire social performance to achieve performance expectations.

Third, as accounting research catches up to public sector performance in non-service delivering departments, this paper argues that more attention needs to be given to performance in relation to the steering media and mechanisms (such as laws, money and power) created and controlled by government departments (Broadbent, Gallop and Laughlin, 2010). If, as Kurunmaki and Miller (2006) imply, government is always "failing" and if performance is always a state of becoming (Butler, 1993), we need new models and new theories (like Alexander's) to assist the public sector to meet this challenge. The definition of performance, while taken for granted, is still fluid, as the diversity of its use in this paper exposes. Currently, research overlooks how people make "flesh and blood" performances of performance management systems. According to Alexander's theory, this is more than the

practices of performance experts and senior managers, it is how the orchestrated performance persuades (or does not persuade) the audience. Introducing Alexander's theory specifically brings out the tension between reality and performance by side-stepping the debate as to when performance stops/starts being real, and recommends studying how public servants and their audiences construct an ongoing performance together. This research suggests that better understandings of how public servants construct the reality of their performance in conjunction with diverse audiences will be critical to understanding PMS implementation and maintenance. Alexander's theory provides an opportunity to focus on the (re)construction of performance as a 'process of becoming' rather than the measurement of a static, task-completion (machine-like) process. Alexander's theory makes visible how little public sector performance management accounting research knows about the role of PMS in unifying audiences and determining what public sector performance should be in order to 'steer' society in the desired direction. These united audiences create the performance expectations, not a narrow conception of a good or service production in isolation from the societal changes that these goods and services might bring about. We also suggest that herein lies the 'public character' on which Pollitt (1986) was seeking more focus. Our interviewees felt that judgements of their (organisational) performance were as much about societal changes as they were about the efficiency of output delivery. Hence Alexander's theory makes visible the struggles these public servants engage in to unify fragmented audiences through making performance "flesh and blood".

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