

**2026 AAA Management Accounting Section  
Lifetime Contribution to Management Accounting Award Recipient**



**David Otley, Lancaster University  
Emeritus Distinguished Professor of Accounting and Management**

David Otley is an Emeritus Distinguished Professor of Accounting and Management at Lancaster University Management School, where he served on faculty since 1972. His contributions to management accounting scholarship are nothing short of phenomenal—so much so that, as one nominator noted, “It is inconceivable to think a serious study of management accounting control could be taken seriously without consideration of Professor Otley’s work.” One of Professor Otley’s many enduring contributions is his foundational role in establishing a contingency perspective in management accounting. At a time when the field largely assumed a single “best” design for management accounting systems, David’s work demonstrates that effective management accounting and control systems must be understood as contingent on an organization’s external environment and internal context. This insight fundamentally reshaped how scholars think about, study, and design management accounting systems, and it continues to anchor a vast stream of research today.

Beyond his immense research contributions, Professor Otley has played a central role in building and sustaining the management accounting research community. He was a founding member of the Management Control Association and a long-time contributor to its workshops, where his rigorous yet generous feedback helped shape the work of both senior and junior scholars. A nominator noted that in these workshops, Professor Otley would “...lead researchers to question their own work and improve it in a constructive way that never undermined the confidence of new researchers but led them to improve their understanding.” He also served as the first non-North American President of the Management Accounting Section, underscoring his global leadership and influence.

As a teacher and mentor, he is renowned for his intellectual generosity, clarity of thought, and commitment to developing others. For example, one of his former students noted that Professor Otley’s “mentorship was nothing short of exceptional. Professor

Otley's unwavering support and intellectual guidance were instrumental in the completion of my research and have continued to influence my academic career." More generally, a nominator noted that, "...the best way to describe Professor Otley is a true gentleman. He is known for his supportive, friendly, and approachable demeanour, always very keen to support upcoming scholars."

Overall, Professor Otley is a foundational figure in management accounting whose pioneering research reshaped how the field understands management control, while his leadership, mentorship, and generosity helped build and sustain a global scholarly community. His influence is evident not only in his research that continue to shape management accounting research, but also in the many scholars whose thinking and careers he has profoundly shaped.