

Editor's Letter

This issue of the *Nordic Journal of Business (NJB)* consists of three peer-reviewed articles. The first article by Uolevi Lehtinen (University of Tampere) and Raija Järvinen (University of Helsinki) contributes to the marketing literature by proposing a new definition of service innovation which explicitly accounts for service characteristics. In the second article, Matti Keloharju and Antti Lehtinen from the Aalto University School of Business provide a comprehensive descriptive analysis of ownership patterns of Finnish listed firms. Finally, the third article by Jouni Laitinen (University of Vaasa) focuses on the relationship between auditors' civil liability and the quality of financial reporting.

The *Nordic Journal of Business* welcomes submissions of empirical and theoretical papers in all fields of business studies. Different aspects of

business theory and practice related, among others, to accounting, corporate governance, entrepreneurship, finance, information systems, international business, management, and marketing are within the scope of the Journal. NJB is receptive to different methodological approaches as well as multidisciplinary business research. Although NJB provides an international forum for business research, submissions that focus on Nordic research problems or use data from the Nordic countries are particularly encouraged.

Please consider the *Nordic Journal of Business* as an outlet for your future research.

Sami Vähämaa

Editor

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