



**Vilnius
universiteto
leidykla**

Ekonomika

ISSN 1392-1258
eISSN 2424-6166

VILNIUS UNIVERSITY

Scholarly Journal
Economics

2022, Vol. 101(2)

Published since 1960

Vilnius University Press
Vilnius, 2022

The journal is published twice a year

EDITORIAL BOARD

Editor-in-Chief

Prof. *Algirdas Miškinis* Vilnius University, Lithuania

Deputy Editor-in-Chief

Prof. *Vincentas Rolandas Giedraitis* Vilnius University, Lithuania

Managing Editor

Prof. *Andriy Stavyskyy* Taras Shevchenko National University of Kyiv, Ukraine

INTERNATIONAL EDITORIAL BOARD:

Prof. *Victor Bazylevič* National Taras Shevchenko University of Kyiv, Ukraine

Prof. *Lino Briguglio* University of Malta, Malta

Prof. *Christopher Chase-Dunn* University of California at Riverside, USA

Prof. *Marco Farretti* Parthenope University of Naples, Italy

Prof. *Jorgen Drud Hansen* University of South Denmark, Denmark

Prof. *Andrew Jorgenson* Boston College, USA

Prof. *Andrzej Kaleta* Wroclaw University of Economics, Poland

Assoc. Prof. *Ganna Karlamova* Taras Shevchenko National University of Kyiv, Ukraine.

Prof. *Aldas Kriauciūnas* Purdue University, USA

Prof. *Kui-Wai Li* Hong Kongo City University, China

Prof. *dr. Romas Lazutka* Vilnius University, Lithuania

Prof. *Zigmas Lydeka* Vytautas Magnus University, Lithuania

Prof. *Igor Luty* National Taras Shevchenko University of Kyiv, Ukraine

Assoc. Prof. *Matthew Mahutga* University of California at Riverside, USA

Prof. *Borisas Melnikas* Vilnius Gediminas Technical University, Lithuania

Prof. *Tatjana Muravska* University of Latvia, Latvia

Prof. *Maria Piotrovska* Wroclaw University of Economics, Poland

Prof. *Maurizio Pompella* University of Siena, Italy

Prof. *Rimvydas Skyrius* Vilnius University, Lithuania

Prof. *Sigitas Urbonavičius* Vilnius University, Lithuania

Prof. *Grażyna Wozniowska* Wroclaw University of Economics, Poland

Address:

Vilnius University Faculty of Economics
9 Saulėtekio Ave., LT-10222 Vilnius, Lithuania
Tel.: 236 61 26, 236 62 92

E-mail: ekonomika@ef.vu.lt

Home page <http://www.journals.vu.lt/ekonomika>

IBSS <http://www.lse.ac.uk/collections/IBSS>

Copyright © 2022 Authors. Published by Vilnius University Press

This is an Open Access journal distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

Contents

ARTICLES

<i>Audrius Masiulevičius, Vaclovas Lakis.</i> Application of Qualitative Characteristics to Evaluate Misstatements in Financial Statements: Evidence from Factual Audit Data	6
<i>Nazlıgül Gülcan, Fatma Gül Altın, Samet Gürsoy.</i> Evaluation of the Symmetrical and Asymmetrical Causality Relationship Between Bitcoin Energy Consumption and Stock Values of Technology Companies.	22
<i>Mindaugas Butkus, Laura Dargenytė-Kacilevičienė, Kristina Matuzevičiūtė, Dovilė Ruplienė, Janina Šeputienė.</i> Do Gender and Age Matter in Employment – Sectoral Growth Relationship Over the Recession and Expansion	38
<i>Kristina Zitikyte.</i> The Initial Impact of the Covid-19 Pandemic on Older Workers in Lithuania	53
<i>Serhii Voitko, Serhii Naraievskiy, Olena Trofymenko.</i> Development of Energy Supply Infrastructure Based on Industry 4.0 (on the Example of Ukraine and Turkey)	70
<i>Lekë Pula, Alban Elshani.</i> The Efficiency of Educational and Healthcare public expenditures in Kosovo: A Data Envelopment Analysis Technique	92
<i>Alla Sokolovska, Tetiana Zatonatska.</i> Debatable Aspects of the Concept of Tax Expenditures	109
<i>Erkan Kara, Remzi Gök.</i> Time-Varying and Quantile-Based Relationship among Geopolitical Risks, Oil, and Gold Prices.	125
Guidelines for Authors	147