



Framing of Panama Leaks: A Content Analysis of Pakistani and Western Press

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Abstract *This study investigated the emergence of different factors in the framing of Panama leaks by gathering data along with five thematic frames of financial, morality, blame-game, political victimization, and accountability. Altogether 930 news stories were content analyzed to investigate how the issue of Panama leaks was framed in the media since its inception in April 2016. Furthermore, 22 framing items were selected to measure these frames and a principal component analysis resulted in generating a factor solution by clustering of these framing items into eight distinguishable factors of political-econo, governance, justifications-solutions, socio-political responsibility, implications, apathy, responsiveness, and economic instability. This study revealed differences in the use of these factors both in different newspapers and topics of coverage. The Pakistani press used the factor of governance more whereas the western press used the factor of political-econo more as compared to other factors in the framing of Panama leaks.*

Key Words: Factors, Governance, Pakistani, Panama Leaks, Political-econo, Western Press

Introduction

The issue of Panama leaks made the world headlines in April 2016. In a nutshell, Panama leaks dealt with a huge data leak from Panamanian offshore company, ‘Mossack Fonseca’ which shed light on the oft-quoted, *murky* and *shady* world of offshore entities. It involved the naming of many political leaders and the issue having economic, political, moral and legal implications gathered the global media attention immediately. As framing holds an important place in how the issue is perceived and understood by the audience, therefore exploring the framing of Panama leaks became quite pertinent.

The issue is unique due to its huge size and span of dating back to 40 years or so. The media exposure of Panama leaks became possible after a year-long investigation in which 400 journalists of different countries and part of the International Consortium of Investigative Journalists (ICIJ) participated (Harding as cited in Obermayer & Obermaier, 2016). The literature reviewed indicates that issue has brought to light the topics of tax evasion, tax avoidance or tax morality (e.g., Chohan, 2016; McGee, 2017). Having economic underpinnings it also focuses on economic implications and has questioned the offshore investments and their role in the global economy and implications of such investments, poverty especially in developing nations can be regarded as one such consequence. In the case of developing nations, the media framing of Panama leaks directs attention towards financial corruption, money laundering and the need for accountability.

Theoretical Perspective

Scheufele & Tewksbury (2007) observed that the basis of *framing* can be understood by considering the assumption that the way the issue is presented in news reports results in influencing the audiences in terms of how they will understand the issue. Cohen encapsulates agenda setting as “the idea that media don’t tell people what to think, but what to think about” (as cited in Baran & Davis, 2015, p.264). Iyengar & Kinder (1987) observed that the concepts of agenda-setting and priming have often been used to operationalize framing in many studies. Moreover, McCombs, Shaw, and Weaver (1997) while explaining framing have used the term second-

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Level agenda setting for it and opined that it can be regarded as an extension of agenda-setting while viewing the impact of the characteristics of the media coverage regarding news stories and the interpretations made by the audience. Similarly, Pan and Kosicki (1993) observed that framing goes beyond agenda-setting and focuses on “how people think and talk about issues in the news” (p. 70).

Goffman’s work in the field of framing further contributed towards its sociological foundations (1974). One of the important aspects of framing theory is the emphasis that it lays on the idea that numerous perspectives can be used to view an issue. This further implies the possibility of multiple values or considerations that may be attached to an issue. Chong and Druckman (2007) further opine that framing can be understood as a process that helps people in developing a certain conceptualization regarding an issue. They also added that framing can reorient an individual’s thinking about an issue. Thus, Goffman argues that on one hand framing helps in classifying the information and on the other hand it assists in interpreting the information meaningfully (Goffman, 1974).

Numerous studies in mass media research focus on media framing of various issues. According to Entman, exploring how the issue has been framed is significant because the way certain aspects of reality are presented with more emphasis in a certain text results in promoting a particular “problem definition, causal interpretation, moral evaluation and/or treatment recommendation for the item described” (1993, p.52).

The news frames, namely (i) the conflict, (ii) the morality, (iii) the human-interest and the economy are quite common (Burcher et al, 2014). Semetko & Valkenburg (2000), findings revealed the ‘attribution of responsibility’ to be the most frequently occurring news frame. The second frame that was used most frequently was *conflict* whereas the frames of *economic consequences* and *human interest* were at third and fourth place with the *morality frame* as the fifth one in their analysis of the newspaper and television news stories in European media during the European heads gathering in Amsterdam in 1997.

The *economic frame* tends to increase the pertinence or relevance of an event when it comes to the audience (Gamson, 1992). According to Neuman et al. (1992), the *morality frame* as evident from its name makes moral prescriptions central or focuses on moral tenets while discussing an issue or event and is often used indirectly to maintain journalistic objectivity.

According to Semetko & Valkenburg (2000), scholars may track frames for multiple purposes. One purpose can be identifying trends in issue definitions. Another can be compared for coverage across media outlets. Yet another can be examining the presence of variations across types of media. According to Gans (1979), *framing* serves as an essential tool to minimize the complexity of an issue and thereby reducing the constraints of time and space in their respective media. This enables frames to become invaluable tools that assist in depicting complex issues in the light of existing cognitive schemas or mental structures adds Gans (1979).

Research Questions

This study aimed at identifying the factors that emerged to be more important in the coverage of Panama leaks and also investigating any differences in their use in the selected newspapers of Pakistan and the West as well as the topic of coverage. This study focused on three research questions:

R.Q 1 What factors emerged in the media coverage of Panama leaks in the Pakistani and Western press?

R.Q 2 Are there any significant differences in the Pakistani and Western press regarding the use of these factors?

R.Q 3 Do significant differences prevail in the use of factors in the Pakistani and Western press by the topic of coverage?

Method

This study was primarily a quantitative content analysis and was conducted to explore the topics and frames that were employed in the media coverage of the Panama leaks in the Pakistani and Western press in the first six months of the media exposure of the issue from April 2016 to October 2016.

Altogether, 930 stories were collected from eight newspapers using a systematic sampling method with 2 skip and 1 skip in the case of Pakistani and UK newspapers respectively, due to their heavy media coverage on the issue. Eight leading newspapers of Pakistan, UK, USA, and Canada were selected that are known for their media coverage of issues of global importance. The two selected newspapers from Pakistan were the *Dawn* (N=

171) And the *News* (N= 180) whereas, in the case of the Western Press, the *Guardian* (N= 165) and the *Independent* (N= 104) were selected from the UK. All the stories that were published on the issue of Panama leaks were collected from the remaining four newspapers which were the *New York Times* with 88 stories, the *Washington Post* with 62 stories in the case of USA whereas the two newspapers from Canada, the *Toronto Star* had 111 stories and the *National (Financial) Post* had 49 stories respectively.

The data on the five *thematic frames* namely: *financial, morality, blame-game, political victimization, and accountability* was gathered with the help of 22 empirical framing items seeking guidance from Semetko and Valkenburg (2000) model. The data on these framing items were collected as 'Yes'= 1 and 'No'= 0. Inter-coder reliability was calculated for each variable using Holsti's coefficient and overall, the inter-coder reliability was found to be .84.

When the statistical test on the 22 framing items was conducted with the help of principal component analysis making use of varimax rotation, the results demonstrated the clustering of these framing items into eight distinguishable factors depicting a total of 51.55% of the variance which was explained by these eight factors (table 1).

Results

R.Q 1 What factors emerged in the media coverage of Panama leaks in the Pakistani and Western press?

The first factor, '*Political-Econo*' comprised of six framing items and explained 9.95 percent of the variance. Within this factor, three framing items reflected *economic* aspects. This factor also brought forward the *political* and *moral* undertones and thereby focused on the moral grounds of such an investment through its other three framing items. The political angle was highlighted in the form of disagreements between parties-individuals-groups in setting up of proposed commissions and the need for setting up of commissions in the first place to probe the issue.

The second-factor '*Governance*' also comprising of six framing items explained 8.12 percent of the variance. It focused on governance issues e.g., the prevalence of poor social indicators and their possible reasons like the political leaders, their investments in offshore businesses, lack of good governance and money-making culture. It focused on who is responsible for the issue, the individual or a group of individuals in society and the presence of any ulterior motives.

The third factor sought clarifications for misuse of public funds, '*Justifications-solutions*' explaining 6.47 percent of the variance. Similarly, 6.27 percent of the variance by the fourth factor, '*Socio-political responsibility*' comprising of three framing items dealt with some aspect of social responsibility like providing proof of money or declaring of assets or simply owning of wrongdoing. '*Implications*' the fifth factor caused 5.74 percent of the variance focusing on the repercussions for the individual/group involved in the issue of the Panama leaks and explored if the issue was used to gain political mileage by condemning politicians in the garb of Panama leaks. The sixth factor of '*Apathy*' was related to the government, their lack of attention to the development of the country and lawlessness and explained 5.38 percent variance.

Table 1. Factors Analysis of the Framing Items Used for Panama Leaks

| Factors | M | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | h ² |
|---|-----|------|---|---|---|---|---|---|---|----------------|
| Political-Econo | .21 | | | | | | | | | |
| Is there a mention of financial losses or gains now or in the future? | .34 | .598 | | | | | | | | .533 |
| Is investment in offshore companies questionable on moral grounds? | .38 | .475 | | | | | | | | .429 |
| Is there a reference to economic consequences of pursuing or not pursuing a course of action? | .17 | .474 | | | | | | | | .538 |
| Is there a mention of costs/degree of expense involved? | .23 | .472 | | | | | | | | .542 |

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| Is there a disagreement between parties-individuals-groups with reference to TORs in setting up of the proposed commissions? | .07 | -.458 | .420 |
| Is there a mention of setting up of commissions to probe the issue? | .08 | -.445 | .291 |
| Governance | .20 | | |
| Is there a mention of poor social development indicators, problems like poverty, unemployment or energy crisis? | .09 | .549 | .548 |
| Does the story hold offshore investments made by political leaders responsible for the poor performance of the governments? | .07 | .480 | .498 |
| Is there a reference to lack of good governance and money-making culture? | .29 | .453 | .569 |
| Does the story suggest that an individual (or group of people in society) is responsible for the issue/problem? | .50 | .447 | .636 |
| Does the story contain any moral message? | .10 | .344 | .425 |
| Does the story suggest that some level of the government is responsible for the issue/problem? | .17 | .413 | .507 |
| Justifications-solutions | .18 | | |
| Does the story suggest solution(s) to the problem? | .30 | -.465 | .614 |
| Is there a mention of clarifications for misuse of public funds? | .07 | .363 | .545 |
| Socio-political Responsibility | .28 | | |
| Does the story contain information on providing proof of illegal money, declaring of assets or owning of wrongdoing? | .21 | .490 | .540 |
| Does the story suggest political or government or offshore company's efforts to reduce the problem issue? | .44 | .433 | .611 |
| Does the story suggest that the individual has acted in a socially responsible way? | .19 | .424 | .394 |
| Implications | .26 | | |
| Does the story suggest any repercussions for the individual (or group of people in a society) involved in the issue/problem in some form of penalty, fine, disqualification, etc.? | .24 | -.474 | .521 |
| Does the story contain information condemning | .28 | -.435 | .550 |

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|--|------------|------|------|------|------|------|------|-------|------|-------|
| politicians in the garb of Panama leaks? | | | | | | | | | | |
| Apathy | .19 | | | | | | | | | |
| Does the story suggest lack of attention to development of the country or lawlessness in the country? | .19 | | | | | .448 | | | .562 | |
| Responsiveness | .06 | | | | | | | | | |
| Does the story suggest the problem requires urgent action? | .06 | | | | | | .415 | | .622 | |
| Economic instability | .05 | | | | | | | | | |
| Is there a mention of financial corruption resulting in poor economic conditions and instability in the country? | .05 | | | | | | | -.477 | .447 | |
| % of Variance | | 9.95 | 8.12 | 6.47 | 6.27 | 5.74 | 5.38 | 4.97 | 4.61 | 51.55 |

Note. *M* = Mean of the variables used in factor analysis
*h*² = The sum of squared factor loadings for the variables
N = Total number of cases used in factor analysis = 924

The next factor ‘*Responsiveness*’ demonstrated a 4.97 variance. This factor tried to assess whether the action regarding the solving of the problem was urgent or not. ‘*Economic Instability*’ which was the eighth and last factor depicting 4.61 variances.

The greater the mean score of a framing item, the more important, it is considered. Given this criterion, the most important factor was *Socio-political responsibility*, followed by implications, political-economy at second and third place whereas governance, apathy and justifications-solutions at fourth, fifth and sixth place respectively. The two factors in order of importance from most important to least were responsiveness and economic instability which had the lowest mean scores and thus placed at seventh and eighth positions.

R.Q 2 Are there any significant differences in the Pakistani and Western press regarding the use of these factors?

Table 2. Mean Scores of Eight Factors in Selected Newspapers Note: Total*represents the total mean score of each factor

| Newspapers | Factors | | | | | | | |
|--------------|-----------------|-----------------|--------------------------|--------------------------------|---------------|---------------|----------------|----------------------|
| | Political-Econo | Governance | Justifications-solutions | Socio-Political Responsibility | Implications | Apathy | Responsiveness | Economic Instability |
| The Dawn | .83 (.964) | 1.34 (1.069) | .40 (.549) | .82 (.785) | .46 (.596) | .25 (.435) | .04 (.199) | .04 (.185) |
| The News | .93 (.989) | 1.36 (1.267) | .26 (.522) | .60 (.706) | .63 (.617) | .21 (.409) | .09 (.293) | .03 (.165) |
| The Guardian | 1.76 (1.060) | 1.45 (1.197) | .50 (.548) | .84 (.715) | .61 (.650) | .15 (.360) | .05 (.228) | .04 (.188) |

| | | | | | | | | |
|-------------------------------|-----------------|-----------------|---------------|----------------|---------------|---------------|---------------|---------------|
| The Independent | 1.30 (1.023) | .82 (.845) | .37 (.484) | .71 (.759) | .56 (.666) | .19 (.396) | .03 (.168) | .05 (.215) |
| The Washington Post | 1.13 (1.079) | 1.10 (.953) | .31 (.465) | .68 (.742) | .35 (.482) | .23 (.422) | .02 (.127) | .18 (.800) |
| The New York Times | 1.51 (1.184) | 1.60 (1.012) | .26 (.467) | 1.10 (.759) | .52 (.643) | .17 (.378) | .07 (.254) | .06 (.233) |
| The Toronto Star | 1.62 (1.29) | 1.05 (1.013) | .41 (.493) | 1.29 (.908) | .54 (.685) | .18 (.386) | .09 (.288) | .06 (.279) |
| The National (Financial) Post | 1.37 (1.014) | .55 (.765) | .41 (.497) | .94 (.801) | .22 (.468) | .02 (.143) | .06 (.242) | .02 (.143) |
| Total* | 1.27 (1.099) | 1.24 (1.111) | .37 (.520) | .85 (.793) | .52 (.628) | .19 (.392) | .06 (.238) | .05 (.286) |
| N | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 929 |
| F | 14.806 | 8.641 | 3.642 | 10.325 | 3.760 | 2.352 | 1.538 | 2.170 |
| P | .000 | .000 | .001 | .000 | .000 | .022 | .151 | .035 |

Note: Total*represents the total mean score of each factor
Values in parentheses represent standard deviations.

N = Total number of stories, F = F ratio, ρ = Observed significance level of F ($\rho < .000$)

To investigate the presence of any variation in the use of these eight factors within the selected newspapers and to establish any prevailing significant differences, the mean score was calculated by crossing these factors by selected newspapers.

The total mean scores of each factor (Table 2) reveal that the *political-economy* (M= 1.27, ρ = .000) was the most frequently occurring factor. The factors of *governance* (M= 1.24, ρ = .000) and *socio-political responsibility* (M= .85, ρ = .000) were the next two most frequently occurring factors. It is also evident from table 2 that *implications* (M=.52, ρ = .000) and *justifications-solutions* (M= .37, ρ = .001) factors were also used frequently. However, the factor that was used quite less was *apathy* (M= .19, ρ = .022). Similarly, the frames of *Responsiveness* (M= .06, ρ = .151) and *economic instability* (M= .05, ρ = .035) hardly seemed to play any significant role. Significant differences were also found within the selected newspapers and individual factors except for *Responsiveness* (ρ = .151).

Political-Econo was also the factor that was used the maximum number of times in any of the selected newspapers and the Guardian (M=1.76) used it the most although it was used quite frequently in other Western newspapers as well. However, the mean scores of the *News* (M= .93) and the *Dawn* (M= .83) demonstrate less usage of this factor in the Pakistani newspapers. On the contrary, the factor of *Governance* was used the most in the Pakistani press with the mean scores of 1.36 in the case of the *News* and 1.34 in the case of the *Dawn* respectively.

R.Q 3 Do significant differences prevail in the use of factors in the Pakistani and Western press by the topic of coverage?

The third research question focused on the visibility of these factors in the *topics of coverage*. The data analysis revealed significant differences in the use of these *factors* when they were crossed with *topics of coverage* (financial corruption, money laundering, tax evasion, transparency, legal framework, political leaders' reaction, Panama leaks clarifications, and others) except for *responsiveness* ($\rho = .345$). Also, table 3 shows an element of variability in the use of these *factors* within the *topic of coverage*. Two factors emerged to be more important as compared to others, *Political-Econo* and *Governance*.

Political-Econo was used the most in the coverage of the topic of *tax evasion* ($M = 1.71$) while *money laundering* ($M = 1.48$), *Panama leaks clarifications* ($M = 1.32$), *financial corruption* ($M = 1.24$) and *transparency* ($M = 1.23$) also used this factor. There was a relatively high frequency of this factor in almost all the topics as compared to other factors. The remaining three topics of the *legal framework* ($M = .94$), *political leaders' reaction* ($M = .89$) and *others* ($M = .85$) also depicted the presence of this factor as moderately high.

The second important factor *Governance* was used the most in the topic of *financial corruption* ($M = 1.81$) and this means the score was also the highest for anyone factor prevailing in any single topic out of the eight *topics of coverage*. Also, the factor of *governance* was used quite frequently for the topics of *tax evasion* ($M = 1.24$), *Panama leaks clarifications* ($M = 1.14$), *political leaders' reaction* ($M = 1.13$), *transparency* ($M = 1.10$) and *money laundering* ($M = 1.00$). It was used in moderation in the case of the *legal framework* ($M = .91$) whereas it was used the least for the topic of *others* ($M = .74$).

Table 3. Mean Scores of Eight Factors in Topics of Coverage

| Topics of Coverage | Factors | | | | | | | |
|-----------------------------|-----------------|-----------------|--------------------------|--------------------------------|---------------|---------------|----------------|----------------------|
| | Political-Econo | Governance | Justifications-solutions | Socio-Political Responsibility | Implications | Apathy | Responsiveness | Economic Instability |
| Financial Corruption | 1.24 (1.087) | 1.81 (1.150) | .31 (.515) | .73 (.780) | .57 (.625) | .34 (.474) | .06 (.231) | .07 (.250) |
| Money laundering | 1.48 (1.191) | 1.00 (.940) | .39 (.538) | 1.09 (.709) | .43 (.661) | .43 (.501) | .05 (.211) | .18 (.922) |
| Tax evasion | 1.71 (1.114) | 1.24 (1.061) | .49 (.532) | .82 (.707) | .43 (.637) | .14 (.347) | .09 (.283) | .06 (.261) |
| Transparency | 1.23 (1.095) | 1.10 (1.160) | .53 (.503) | .97 (.823) | .52 (.596) | .15 (.360) | .08 (.279) | .02 (.129) |
| Legal Framework | .94 (.948) | .91 (.912) | .36 (.546) | .98 (.747) | .43 (.539) | .16 (.368) | .03 (.177) | .00 (.000) |
| Political leaders' reaction | .89 (.886) | 1.13 (1.052) | .29 (.493) | .85 (.875) | .75 (.588) | .13 (.340) | .06 (.241) | .04 (.185) |
| Panama leaks clarifications | 1.32 (1.109) | 1.14 (1.041) | .33 (.519) | 1.25 (.887) | .70 (.681) | .08 (.272) | .02 (.150) | .02 (.150) |
| Others | .85 (.976) | .74 (1.066) | .19 (.395) | .43 (.664) | .36 (.573) | .12 (.326) | .05 (.214) | .02 (.153) |

| | | | | | | | | |
|--------|-----------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total* | 1.27 (1.099) | 1.24 (1.111) | .37 (.520) | .85 (.793) | .52 (.628) | .19 (.392) | .06 (.238) | .05 (.286) |
| N | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 929 |
| F | 11.720 | 12.504 | 5.234 | 8.842 | 5.726 | 9.480 | 1.125 | 2.323 |
| ρ | .000 | .000 | .000 | .000 | .000 | .000 | .345 | .024 |

Note: Total* represents the total mean score of each factor
 Values in parentheses represent standard deviations.

N = Total number of stories, F = F ratio, ρ = Observed significance level of F ($\rho < .000$)

Discussion and Conclusion

The findings revealed that the factor of *Political-economy* resulted in contributing the most towards the total variance as compared to other factors and therefore the economic factor remained important in Panama leaks framing. The economic factor makes the issue more relevant to their audience as observed by Gamson (1992) in earlier studies. This factor focused on the economic consequences as well as discussion of cost or expense. Moreover, the immoral side of such investments was depicted in the media effectively by bringing to limelight the aspect of tax evasion or avoidance and the consequent economic loss. Also, the element of unfairness and global inequality underlying such investments was demonstrated. Other stories focused on the role of political parties and their stance as well as varied opinion on the need to set up commissions to probe the issue.

Another important factor was *Governance* which focused on the reasons for the deteriorating economic conditions in the developing nations while focusing on poor economic indicators or the pitfalls typically associated with a lack of good governance or money-making culture. Are the offshore investments made by the political leaders responsible for their poor performance? This factor questioned the role of an individual, or group of individuals in society directing the attention towards finding the reason or the root of the problem. This, in turn, can lead to constructive and corrective measures to resolve the issue. Moreover, such measures can translate into policies that may curb money laundering and tax evasion or avoidance over time.

The framing of Panama leaks also brought to light the factor of *Justifications-solutions*. First, this factor sought the clarifications of misuse of public funds from those who were implicated in the issue. For a democracy to flourish, it is important to make the individual answerable for his or her deeds, otherwise, financial corruption would keep on plaguing society. Secondly, the aspect of solution(s) to the problem an important part of this factor directed the attention towards the need for transparency amid an array of solutions as evident from the media coverage of the Panama leaks. The secrecy provided to beneficial owners by the offshore entities remains one of the major problems in investigating the legitimacy of offshore investments or in tracking the money trails.

Socio-political responsibility, the fourth factor revolved around the role of government or offshore companies in solving the problem. The next factor of *implications* brought forward the repercussions for those who got implicated in the issue. One of the repercussions as observed in the case of politicians implicated in Panama leaks was the negative media coverage given to them which resulted in the ousting of many such political leaders.

Countries with widespread corruption often have a lack of attention towards the development and problems of lawlessness as put forward by the sixth factor of *Apathy* thus directing attention towards the underlying causes of corruption. *Responsiveness* was the seventh factor and it did not receive much media attention. *Economic Instability*, the last and the eighth factor brought to light the element of financial corruption and the consequent poor economic conditions and instability in a country. Given corruption, Akinseye (2000) may be regarded as the 'mother of all crimes.' Often, corruption is assumed to be more in the third world. Although it can be prevalent in any society and political system (Stauts, 1972; Scott, 1972). Framing of *Panama leaks* has demonstrated the financial corruption to be a global problem on one hand and the other as more prevalent in developing countries because many political leaders who got implicated in *Panama leaks* belonged to the developing nations.

This study concluded the use of *political-economy* in the *Guardian* to be significantly different and highest for any single factor in all the newspapers. Similarly, the factor which was most visible in any one particular 'topic of coverage' was *governance* which was used the most in the coverage of the topic of *financial corruption*.

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