

2 Introduction of the categories of analysis

The German tax affair and the associated journalistic turmoil surrounding Liechtenstein harbors many interesting issues and aspects that could be investigated. It is tempting, for instance, to look at speculations about why the time the tax affair erupted was very convenient for German politicians and to illuminate the political context. An examination of the topic under the aspect of "crisis communication" would likewise be intriguing, enriching this subject with another interesting case. The analysis of the case on the basis of media reporting is meant to facilitate an objective overall view from the perspective of communication, however, in order to show the mechanisms underlying media-effective issue management and thus serving as a basis for revising the overall communication concept of the country of Liechtenstein.

In the view of the author, it appears interesting to discover which actors brought which issues into the media during this spectacle, which issues or which facets of the overarching issue of taxation were deemed interesting and prioritized by the media, how the issues developed, and who attracted media attention with which issues – in other words: who engaged in agenda setting, and how issues management worked.

2.1 Agenda-setting approach (method for selecting issues)

"What is an agenda: it is a list of issues and events that are viewed at a point in time as ranked in a hierarchy of importance." (Rogers/Dearing 1988, 565).

The agenda-setting approach is a theory of **media influence**, first formulated in 1972 by the two American communication researchers Maxwell E. McCombs und Donald L. Shaw in their Chapel Hill study "Agenda-Setting-Function of Mass Media". It holds that the mass media set the agenda of public opinion by giving particular emphasis to specific issues. The theoretical foundation for this was Bernard C. Cohen's thesis that the mass media hardly have an influence on what their consumers think, but have substantial influence on the issues they think about: "The press [...] may not be successful much of the time in telling people what to think, but it is stunningly successful in telling its readers what to think about." (Cohen 1963, 13). The media thus contribute substantially to the image of reality and the worldview of their audiences, which people previously had formed on the basis of primary experiences and direct personal communication.

Ray Funkhouser's study "Issues of the 60s" supplements the agenda-setting approach by the reference value "reality" and supports the essence of McCombs and Shaw's study with respect to the correlation of media agenda and public agenda. However, Funkhouser also discovered that "the news media did not give a very accurate picture of what was going on in the nation during the sixties." Reporting either ran ahead of developments or did not exhibit any relation to them." Funkhouser also showed a strong discrepancy between media and public agendas on the one hand and the actual development of society on the other (see Funkhouser 1973, 73).

The American publicist and philosopher Walter Lippmann, who first introduced aspects of agenda-setting theory in his book "Public Opinion" (1922), recognized: "For the real environment is altogether too big, too complex, and too fleeting for direct acquaintance. We are not equipped to deal with so much subtlety, so much variety, so many permutations and