

From Structure to Frame: News Discourse Organization in Party-Affiliated Kurdish Media Coverage of Erbil–Baghdad Fiscal Relations

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Abstract

The current research, as an illustrative comparative case study, investigates the distinct discourse organization of Erbil-Baghdad issues in two rival Kurdish media outlets: Kurdistan 24, affiliated with the KDP party, and CHANNEL8, affiliated with the PUK party. The research employs qualitative discourse analysis and van Dijk's theory of news discourse to analyze 8 English articles that relate to four topics: oil export, public-sector wages, integration of custom issues, and revenue transfer. The findings highlight significant structural asymmetry, with Kurdistan 24 using opportunity-equality frame that eliminates any action for negative consequences, while CHANNEL8 employs compliance-tension frame focusing on agency by Baghdad and not resolving it at the end. This pattern can be noted in all examined

topics, with the analysis being limited by a small corpus and not allowing for the establishment of causation between party affiliation of news outlets and the way they portray the issues under discussion.

Keywords: *News Discourse Analysis; Framing Theory; Kurdish Media; Critical Discourse Analysis; Social Actor Representation; Erbil–Baghdad Relations*

INTRODUCTION

The news is not merely a transparent lens through which one can discover the events but is rather a form of discourse that involves its own conventions of organization. Decisions about what is called the “main event”, which events are regarded as mere “context” or “previous events”, which individuals’ voice is allowed to take part in “verbal reaction” to news piece of information, and what headline is selected to summarize the whole news piece are not accidental reporting decisions; they are structural decisions that influence how people understand the situation before there is any evaluation available. This structural approach to the news has been elaborated in details by Teun van Dijk (1988) in the work entitled *News as Discourse*.

Since 2003 in Iraq, the relationship between the Kurdistan Regional Government (KRG) in Erbil and the federal government in Baghdad is one of the most contested issues in the politics of the post-2003 Iraq. Disputes about oil export authority, salary payments to the public employees, transfer of resources not related to oil business and customs administration have been happening in the form of negotiation, conflict, and partially resolved problems. Since these conflicts hardly get resolved in the transparent way, there is a tendency for the public to form their understanding of this issue via discourse, which makes the comments and linguistic decisions of the news channels the major source of political understanding.

The picture becomes even more complicated because of the diversity of media sources in Kurdistan. Kurdistan 24 and CHANNEL8, both tied to the political parties KDP and PUK respectively, have great competition among each other. Even though both parties are officially governing the Iraq together and thus hold a common

institutional interest in Erbil-Baghdad relationship, there have been cases of disagreement and hostility between them, which gives us the assumption that their media channels would employ different discourse structures to describe the same events even though they report the same stories simultaneously.

This situation gives rise to the empirical question that we have not been able to find sufficiently thorough research on. Do two Kurdish media channels use the same or different discourse structures when describing the events occurring in the financial affairs between Erbil and Baghdad? At the moment, there is not much scientific literature analyzing the issue of media comparison from the language perspective. Thus, the current paper is dedicated to the systematic analysis of the news structures and framing.

The focus of the research, which is an illustrative comparative case study, will be the eight articles published in English in different channels — four published by Kurdistan 24 and four published by CHANNEL8, and will compare the coverage of four important topics in the Erbil-Baghdad relationship: oil exports, payment of salaries to employees, customs and transfer of non-oil revenues. The analysis will consider three levels of the analysis, where van Dijk's (1988) theory of news discourse serves as the main model, while Entman's (1993) framing theory is employed to analyze the meaning creation in different articles. At the same time, the methodology of Schreier's (2012) qualitative content analysis will be used to conduct the analysis consistent for all articles in the corpus.

Three research questions arise from this three-layered design; first, the paper addresses how are similar events presented differently by Kurdistan 24 and CHANNEL8, with specific reference to macrostructure (topic selection and focus) and superstructure (headline, lead, main event, context, verbal reactions, comments, expectations) used? It also attempts to find answers for what frames are produced by making structural choices, using Entman's (1993) concept of frames in reference to problem definition, causal attribution, moral assessment, and

treatment recommended? And lastly, it explores the research question about how can these structures and frames be identified systematically using qualitative content analysis methodology?

The current investigation is specifically explained as an illustrative case study without a claim for generalizability at corpus level, considering the relatively small number of studied texts (eight articles under examination, with four pairs selected).

The problem addressed in this study is that audiences may encounter substantially different representations of the same Erbil–Baghdad political plights depending on the political orientation of the media outlet. However, there is insufficient systematic evidence regarding how rival Kurdish media outlets organize these issues discursively, assign agency and responsibility, and frame political problems differently. Therefore, this study investigates the discourse structures and framing strategies employed by Kurdistan 24 and CHANNEL8 in their English-language coverage of selected Erbil–Baghdad issues.

This research intentionally analyzes the English portals of Kurdistan 24 and CHANNEL8 to explore how competitive Kurdish political forces frame fiscal conflicts to foreign audiences, including foreign diplomats and investors. Even though Kurdish-language media might resort to more emotionally charged mobilization tactics, English-language media provide a carefully curated platform for political communication purposes where participants' legitimacy and party positions are adjusted for external stakeholders.

The study is significant in demonstrating the systematic coding methodology to show that Kurdistan 24 and CHANNEL8 organize the same event into structurally different forms of news discourse, with one being focused on resolution and achievement, while the other being based on compliance and unresolved conflict.

van Dijk's News Discourse Theory and Critical Discourse Analysis

In van Dijk's (1988) *News as Discourse*, news reporting is viewed distinctly as discourse that is subject to a unique set of structural rules and is not to be taken as

a neutral depiction of events. Along these lines, news reporting at the macro level is characterized by a semantic macrostructure or a hierarchical topic structure that explains what a news story is about, formally expressed in the headline or lead paragraph. According to van Dijk, the two elements indicate the core of the semantic macrostructure comprised of the obligatory parts of a successful news story, while other parts are simply structural elements that can be chosen at will.

As for the superstructure, at the level of superstructure news reporting provides a set structure as well and includes a headline in the lead paragraph where the news summary is provided, followed by report of the main event, a section outlining the context of the event and its historical background, verbal reactions to the event, and relevant comments. van Dijk (2004, 2006) extended his theory with the socio-cognitive approach introducing the ideological square where he claims that ideological discourse is built so that the In-group is positively presented while the Out-group gets negative coverage. This has been proved in practice in many studies of Middle Eastern news outlets (e.g. Al-Hejin, 2015; Bali, 2015) showing that political news coverage captures only those elements of the superstructure that serve the idea of the ideological square. Therefore, in the current research, the analysis shall be based on van Dijk's theory of news structuring in order to identify the elements of news coverage related to the perception of political issues.

Framing Theory

van Dijk's model is useful for understanding the elements of structure within text, while Entman's (1993) framing theory clarifies what the structure of text does in political and social senses. Framing is understood by Entman as the process of choosing from a perceived reality some elements and emphasizing them in the text for the sake of defining the problem or causality related to it, as well as providing moral judgments and recommendations. Later studies of media framing related to various political situations (e.g. Semetko & Valkenburg, 2000; Vladisavljević, 2015)

have shown that framing is rarely neutral – instead, it shapes the responsibility of the people.

Rohmatullah and Degaf demonstrated that both euphemisms and dysphemisms function as framing devices in their 2025 findings about news coverage of the Israel–Hamis conflict in Southeast Asia and the Middle East. One outlet’s use of dysphemism to describe a situation as threatening and another outlet’s use of euphemism yielded different interpretations of an identical incident from various non-Western perspectives.

Entman's four functions of framing form the layer of interpretation that is applied on the top of van Dijk's categories of structure. In other words, certain events that take place in the story chosen, context that is included or not included serves to indicate the meaning of the problem chosen for analysis associated with causality. Also, the choice of which characters respond to the events makes them important or unimportant figures in a certain story. Finally, Entman's functions of commentary and expectations provide moral judgment and treatment.

Actor Representation and Social Agency

Considering that agency, passivation, and attribution strategies are present in the initial analysis of the study population, van Leeuwen's (1996, 2008) socio-semantic theory of the representation of social agents is incorporated as a coding unit into a broader system of procedural ones. According to van Leeuwen, it is possible to either include or exclude social actors from media texts. Inclusion is achieved via activation when the actor is made prominent as a doer, while exclusion is implemented through passivation and omission of passive agents, thus serving as a means of concealment of the doer or a guilty party.

Studies addressing regional political conflicts (e.g., Erjavec, 2001; Aziz, 2021) show that deletion of agents is a key stylistic tool employed for protecting politicians from accusations during crises of governance. In the present data set, the framework of actor representation is used in the coding of two of the categories put

forth by van Dijk – Main Event and Context/Previous Events, because it is in these structural spots that agency is attributed or suppressed.

Instead of re-packaging van Dijk's categories, this paper applies the matrix of three levels of analysis where each framework has its function. According to van Leeuwen's socio-semantic categories, agency at the micro level can be discovered (who is acting vs. who is passivized). This agency is reflected in the way the schematic superstructure developed by van Dijk (namely, Main Event and Context) is filled with information. Finally, Entman's framing provides synthesis of the above-mentioned structural and agency choices regarding interpretation. Any single framework could find either structure or agency by itself.

Qualitative Content Analysis as Coding Procedure

Schreier's (2012) Qualitative Content Analysis in Practice offers an empirical methodology of linking various macro theories to qualitative research. In her modeling the author relies on the sequence of programming techniques: creating coding frame, working with its segments, trial coding, evaluation, and actual coding. The methodology guarantees that qualitative textual categories create a robust research instrument instead of simply relying on intuition.

Meilinda, Komarawan and Rahmah's (2026) appraisal analysis of disaster hard news in The Jakarta Post serves to illustrate the usefulness of the systematic coding approach for revealing patterns that casual readers may miss. They reveal that seemingly neutral verbal and visual accounts of disaster events are imbued with discourse positioning through systematic coding against a predetermined criterion. This study is thus guided by the importance of systematic coding as a technique that is contrasting from the method based on subjective definition of bias.

The Kurdish Partisan Media Landscape and Parallel Media Systems

Academic studies and reports concur on a typical framework of Kurdish media characterized by polarization according to political affiliations (Mancini, 2012; Hussein, 2018). In this regard, Hussein's (2018) investigation proposes a threefold

structure, which consists of partisan media that is formally associated with the parties in power or with opposition forces, the “shadow media”, which has some undisclosed informal ties with specific parties, and private or independent media financed in an alternative way.

Rodgers (2024) modifies this picture when it comes to the outlets included in the research, such as Kurdistan 24, which began its operations in 2015 as a basic part of the Kurdistan Democratic Party’s (KDP) media strategy. CHANNEL8 started functioning in January 2024 under the plan of the Patriotic Union of Kurdistan (PUK) to provide an alternative depiction of political issues in front of coming regional elections. The findings of research on partisan framing in the KRI (Bali, 2015; Aziz, 2021) indicate that party-controlled reports concerning controversial subjects have a biased approach of treating things (Entman, 2010) in terms of their framing of the same political events in order to get some advantages over their political rivals. This situation applies to the case of Kurdistan: Egelhofer, Aaldering, and Lecheler (2021) did research by analyzing social media posts of Austrian and German politicians and their findings indicate that a huge part of the statements made by politicians regarding the media include delegitimizing criticism. Thus, it is true that the relationship between political actors and media channels is an area of active debates.

Despite extensive media coverage of Erbil–Baghdad disputes, little comparative research has systematically examined how politically affiliated Kurdish media outlets discursively construct the same political issues and how differences in news structure, framing, agency, and resolution shape competing representations of these relations.

RESEARCH METHODS

Research design

The method chosen for the research is qualitative discourse analysis that consists of three levels. The first level of the analysis is based on van Dijk’s (1988)

news discourse theory which allows for the identification of how the articles develop plots within their macrostructure (topic) and superstructure (title, lead, main event, context/previous events, verbal reactions, comments/evaluation, expectations). In the next step, Entman's (1993) typology of framing is used to analyze the meaning given to each structure. Finally, Schreier's (2012) model of qualitative content analysis (QCA) is implemented in this study so that the two first levels are developed into a coding frame and applied consistently to the text. It should be noted that in contrast to a linguistic analysis of the text, the present study is comparative case research which involves the analysis of only several selected articles.

Corpus

The collection includes eight English language articles made by two Kurdish news outlets - Kurdistan 24 and CHANNEL8 - that reported on the fiscal relationship between Erbil and Baghdad in the second half of 2025 and in June of 2026. They make part of four topic pairs. The pairs are: Oil exports, Public sector salaries, ASYCUDA, and Transfers of non-petroleum revenues.

In the process of preparing the original set of ten articles for the analysis, there were a couple of deviations that are reported here for transparency purposes. The first change concerns another Kurdish news story published by Kurdistan 24. The latter was supposed to discuss the 'border-crossing revenues' at first, but in the end, it turned out to be a blatant copy of the ASYCUDA article – the title had been altered, but the story ID and the entire text stayed the same. The author could not find any other article covering the same issue, so one of the pairs of stories had to be excluded from further research. The second change is connected with the CHANNEL8 article about salaries released in November 2025. This date does not coincide with the time frame of other articles, which were issued in May-June of 2026, and the author has decided to include this article in the analysis regardless of its age.

The reason why the CHANNEL8 article of November 2025 was not removed along with the other articles is that it establishes the baseline condition for the salary dispute (the obligation to make a transfer of 120 billion dinars and penalties). Hence, it serves as the ground for the comparison of salary stabilization reporting in May-June 2026.

Coding frame construction

As per Schreier's method (2012), a coding frame was created which mixes concept-driven categories (taken from van Dijk, Entman and van Leeuwen) with categories that were found during an initial open reading of the corpus. This frame was tested on 2 articles and improved upon before it was finalized. The last coding frame includes the following components: 1) macrostructure — the main topic of the article; 2) superstructure category assignment — division of each article into van Dijk's schematic categories (headline/lead, main event, context/previous event, verbal reaction, comment/evaluation, expectation); 3) actor representation and agency (van Leeuwen 1996) — mainly tackled in the categories of main event and context/previous event, differentiating between active/named and inactive/unnamed agency; 4) modality, including certainty markers and hedges; 5) source attribution, including named and unnamed sources in verbal reactions; 6) ideological square markers (van Dijk 2004), positive self or negative other representations throughout all categories.

Segmentation and coding units

Using van Dijk's model, each article was divided into its respective superstructure categories followed by coding words and clauses as the unit of analysis for representation of actors, modality and ideological square.

Main coding and analytical steps

Coding of each of the articles was done without collaboration and existence of finalized frame. The two articles from each pair were compared to find similarities and differences in structural organization. The analyses of these structural

comparisons were done in relation to Entman's four framing functions in order to detect how similar or different the two outlets' problem definitions, causal attributions, moral evaluations, and treatment recommendations were relative to the same underlying event. The results across the four pairs were thus combined to identify general trends in the whole corpus.

Reliability considerations

Reliability in qualitative content analysis is achieved through procedural transparency, articulate operational definitions, and textual transparency instead of the use of inter-coder reliability coefficients Schreier (2012). To ensure construct validity, a coding frame was created in accordance with existing theoretical models, tested with 25% of the corpus, and improved before the actual coding. Moreover, the Results section and Appendix A provide the full URL address, metadata, and verbatim quotes from the text to ensure sufficient transparency for independent analysis.

RESULTS AND DISCUSSION

Analysis of The Pairs

The analysis in this section continues pair after pair by covering four matched topics and employing van Dijk's (1988) concept of superstructure to segment the two articles, Entman's (1993) functions of framing to analyze results of structural choices and van Leeuwen's (1996) type of agency to code the representations of the agency in the articles' main-event and context categories. Each pair is analyzed article by article and then compared together with the help of a summary table at the end of each subsection to point out differences that exist between the categories.

Oil Exports

This pair can be analyzed as a comparison of the ways in which each of the two media channels assigns causal responsibility for the oil-field damage mentioned in both articles. While Kurdistan 24 lays aside any mention of an entity responsible

for the damage, resulting in the framework of resolving the issue through confirmation, CHANNEL8 offers an explicit military cause for the events, resulting in a framework that ensures that the conflicts underlying the problem are kept in the picture even when it reports on restoring the exports.

Kurdistan 24 — “Iraq Says No Obstacles Remain to Kurdistan Region Oil Exports” (25/06/2026)

Macrostructure/headline-lead: the title shows Baghdad as the acting authority (“Iraq Says”), and the lead paragraph is identical: “Iraq's Oil Ministry has reiterated that no obstacles remain to the production and export of oil from the Kurdistan Region.” The verb reiterated implies that such assurance has been provided in the past, which indicates that the macrostructure of the article, i.e. what is its general meaning, refers to the notion of confirmation rather than something new.

Verbal reactions: All accounts referred to in Baghdad at the first hand. An Oil Ministry representative Salim Rokabi is quoted directly — “We are only waiting for all oil companies to return to work at the oil fields and resume their operations once again” — before a KRG representative Peshawa Hawramani comes on board in an auxiliary operational capacity. Both are mentioned as official representatives whose names are publicly stated; there are no representatives acting incognito in the text.

Context/previous event (agency coding, van Leeuwen 1996): the article mentions “fields damaged during recent attacks” and “the extensive damage inflicted on oil infrastructure during the attacks” — both constructions being passive in nature. The case can be referred to as passive agent deletion which means there are clear spaces without any reference to the actor. In simple terms, not mentioning the subject of action allows minimizing of problems which should be dealt.

CHANNEL8 — “Kurdistan Oil Production and Exports Set to Resume Next Month as Gulf Keystone Signals Readiness” (22/06/2026)

Context/previous event: where Kurdistan 24 elides the cause of the damage, CHANNEL8's context category states it explicitly: “regional tensions escalated into a broader military confrontation in early 2026, energy infrastructure across Kurdistan was targeted by drone and missile strikes.” The passive “was targeted” still avoids naming a specific attacker, but the type of agency (military strikes) and causal sequence are made explicit in a way Kurdistan 24's “recent attacks” is not — a difference in Entman's causal-attribution function that follows directly from a difference in van Dijk's context category.

Verbal reactions: when it comes to verbal responses, the assertion that a deal has been struck between Erbil and Baghdad comes from “a source within the Kurdistan Regional Government (KRG) Council of Ministers,” who spoke “on condition of anonymity.” This differs greatly from the approach taken by Kurdistan 24, which fully attributed this claim to its sources.

Comments/expectation: as far as comments are concerned, it has been reported that Iraqi government spokesperson Haider al-Aboudi guaranteed oil companies, stating “because the sector's stability is directly tied to the payment of regional public sector salaries” Thus, this recommendation works in accordance with the contention that the salary scandal is part of the expected scenarios.

Table1: Cross-source comparison of Oil Export pair

van Dijk category	Kurdistan 24	CHANNEL8
Headline/lead (macrostructure)	Baghdad as speaking subject (“Iraq Says”)	Passive/impersonal (“Set to Resume”)
Context/previous event	Agentless (“during recent attacks”)	Explicit (“targeted by drone and missile strikes”)

Verbal reactions	Named officials on both sides	Anonymous KRG source for central claim
Entman frame function	Problem resolved; treatment = continuity	Problem ongoing; treatment = conditional on salaries

This couple reveals clearly a broad pattern of the corpus: Kurdistan 24’s superstructure options led to the creation of resolution-focused frames that are based on federal authority that has been named. On the other hand, CHANNEL8’s approaches led to conflict-aware frames that are produced with cautious and conditional sources that keep tension present.

Salaries

This set of events determines the presence or absence of the category of connected events. The coverage from Kurdistan 24 completely ignores any mention of fines or penalties that allow creating a frame of achievement, while the report from CHANNEL8 builds its structure on a binary approach to risk, featuring conditions of compliance in a report on the same conflict about salaries.

Kurdistan 24 — “Kurdistan, Federal Officials Move Toward Stable Salary Distribution Framework” (24/05/2026)

The article's superstructure consists mainly of verbal reactions, with the unstinting commitment of Baghdad being referred to. The verbal assertion of the Iraqi PM is represented by KRG official Omed Sabah: “I have ordered the Ministry of Finance to ensure there are no problems with the salaries of Kurdistan Region employees and that they be disbursed just like all other regions of Iraq.” The directive is clear-cut, whereby the comparison is one of equality instead of

conditionality — it is an example of van Dijk's (2004) positive self-presentation for Baghdad acting on principle.

The commentary/evaluation quotes PM Masrour Barzani saying, “we requested that the salary issue be separated from all other problems,” and salary is referred to as being “a constitutional framework that guarantees the rights of every Iraqi citizen without discrimination.” There is consistent high modality used in the comments (“confirm,” “ensure,” “reiterate”). There is no reference to any context category dealing with penalties or allowances — the article does not contain any previous context event category related to financial contingency; this is a structural observation that the absence of such a category makes the resolution frame without ambiguity.

CHANNEL8 — “Kurdistan Salaries in Uncertainty Post-October, Contingent on Negotiations and Revenue Deductions” (19/11/2025)

Headline/lead (macrostructure): the headline encodes contingency directly (“in Uncertainty,” “Contingent on Negotiations and Revenue Deductions”) and the lead makes plain that there is a transfer obligation that must be fulfilled first: 120 billion dinars are to be transferred to Baghdad by Kurdistan (inverting agency in the Kurdistan 24 version).

Verbal reactions: even the promise from Baghdad quotes on the condition. The Prime Minister al-Sudani “stressed that the salaries of the Kurdistan Region for this year will be paid in accordance with the agreements” — a hedging, not present in the quote made by PM Zaidi in the Kurdistan 24 article.

Expectation: the article’s superstructure ends with “two possible scenarios” — that is, either Baghdad negotiates the transfer of salaries with deductions treated as loans, or “if Baghdad does not agree,” then outright deduction of 240 billion dinars. The structure is a treatment-recommendation structure (Entman) based

entirely on risk while Kurdistan 24’s expectation structure does not show any branching of scenarios.

Table2: Cross-source comparison of Salaries pair

van Dijk category	Kurdistan 24	CHANNEL8
Verbal reaction modality	Unconditional (“ensure there are no problems”)	Conditional (“in accordance with the agreements”)
Context/previous event	Absent	Extensive (120bn, 48bn, 72bn, 240bn dinars)
Expectation category	Single resolved outcome	Binary risk scenario
Entman frame function	Achievement/parity	Compliance/contingency

This couple gives the clearest proofs in the material studied for the main thesis of this research: There is the same relationship but with the two opposing superstructure types — one of them disregards the contextual category necessary to express risk, while the other one is almost entirely centered around it.

ASYCUDA/Customs

This pair of reports shows the pattern prevailing even when both outlets report apparently good news. For Kurdistan 24, the signing is selected as the event of crucial importance, and it ends up the story by discussing the possible benefits in the region, while CHANNEL8 uses the still-pending mission of the delegation as its key event and discusses the problem in question in terms of unresolved tensions.

Kurdistan 24 — “Erbil-Baghdad Customs Deal Expected to Boost Commerce and Restore Business Confidence” (25/06/2026)

Main event/context: The context is the seven-month period during which trade fell by 70%. The deal (signed on 18 June 2026) is said to have resolved it. The reason for this decline is laid at what is a very unusual attribute of this medium: “previous decisions by the Iraqi government and the incomplete implementation of the customs system” since this is the only instance in the study where responsibility

for the decline is assigned to Baghdad by the media outlet in institutional and not in adversarial terms.

Verbal reactions: The local experts referred to in the article (Latif Othman, Zakho Chamber of Commerce; Mohammed Amin; Shvan Abdi) are quoted in a positive manner describing the deal, systematically using local players' voices, while political figures are not that obvious in this product.

Comments/Expectations: The article closes with the notion of the significance of the event mentioning that it is an important milestone ("turning point") and a return to the positive economic activities in the border region ("economic momentum across the border region") which characterizes Kurdistan 24 style of extrapolating from events to expectations.

CHANNEL8 — "Kurdistan Region Delegation to Visit Baghdad to Finalize ASYCUDA Agreement" (16/06/2026)

Main event: published nine days ahead of Kurdistan 24's piece, what is the main event of this article is a forward-looking one rather than a past event — a delegation "scheduled to travel to Baghdad on Wednesday to finalize an agreement." While Kurdistan 24's main event is a final signing, what CHANNEL8 portrays is a vital step before it, creating a structural difference of what each outlet depicts as a main event worthy of coverage, even though it refers to the same process.

Verbal reactions: in terms of sources, CHANNEL8 continues using unnamed sources ("according to information obtained by CHANNEL8," "according to the sources") even when making a statement regarding the inclusion of Kurdish companies on the "equal basis" with companies in other regions of Iraq.

Context/previous event: the context of this article specifies the implementation of ASYCUDA as "one of the longstanding issues between the federal

government and the Kurdistan Regional Government” — thus depicting the matter as an ongoing problem, a description that is never included in Kurdistan 24’s story.

Table3: Cross-source comparison of ASYCUDA pair

van Dijk category	Kurdistan 24	CHANNEL8
Main event	Deal signed; effects described	Delegation departing; deal not yet finalized
Verbal reactions	Named local businesspeople	Anonymous “sources”
Context/previous event	Temporary disruption, resolving	“Longstanding issue” — chronic friction
Expectation category	Extrapolates to regional recovery	Ends on unresolved tariff-unification details

These two instances illustrate the pattern at work, although both relay “good news” in a narrow sense about the same deal: Kurdistan 24’s gives the event legitimacy to turn it into an accomplished event supplemented with human reactions, while CHANNEL8 views it as an event still in process that occurred in the context of an ongoing dispute.

Fiscal Negotiations / Revenue Transfers

This pair differs sharply at the level of event selection: Kurdistan 24 claims there is an upcoming agreement on the sharing of profits still being negotiated, while CHANNEL8 claims that a remittance obligation has already been established and is enforced by Iraq. The difference marks how the same fiscal relationship can be depicted as two almost opposite realities.

Kurdistan 24 — “Baghdad and Erbil Near Pact on Digital Customs and Revenue Sharing” (21/06/2026)

Headline/lead (macrostructure): the opening of the article depicts the launch of ASYCUDA as historical, stating that both governments are “on the verge of a

transformative administrative breakthrough,” “on the verge of a transformative administrative breakthrough.” Such radical transitioning of the idea of administrative implementation doesn't have precedent in any other case in the CHANNEL8 communication model.

Verbal reactions/comments: the author mostly relies on the KRG advisor Dr. Sami Jalal since he along provides the quote which contains the meaning of what is taking place ever since it explains much more than just what is happening: “This mechanism will act as a safeguard against any decisions intended to disadvantage the Kurdistan Region.” This is one of the examples of van Dijk's (2004) theory about personal positive image.

Expectation: this category of conclusions is basically a statement about how the introduction of this reform example shows that shared interests can help overcome institutional barriers (“a powerful example of how shared economic interests can ultimately bridge deep-seated institutional divides”). Both this article and that of CHANNEL8 cover the same issue of non-oil revenues, however the main event in the article of Kurdistan 24 about upcoming negotiations implies equal division, whereas CHANNEL8 speaks about already existing obligations to provide asymmetric payments. The difference in the main events which have been covered shows the finding of the article.

CHANNEL8 — “Kurdistan Region Transfers IQD 453.386 Billion in Non-Oil Revenues to Baghdad in Five Months” (25/06/2026)

Main event: The article presents an official compliance report that lists the exact transfer figures for the period of January to May, which are 120 billion, 120 billion, 43.094 billion, 50.292 billion, and 120 billion respectively in line with the transparency of Kurdistan as a responsible party that may be held accountable.

Context/previous event (agency coding): In preceding events, the article titled "Federal Government Tightens Revenue Collection Policy" assigns action-oriented (active-voice) agency regarding Iraq's Ministry of Finance cautioning ("has warned") the deduction and that she "deducted approximately IQD 70 billion from the Region's salary allocations to compensate for previous shortfalls." In van Leeuwen's category of activation and exclusion, it is evident that while the case of Baghdad is one for activation, the case of Kurdistan 24's tendency to eliminate the agents where there is a risk of any negative influence on the relations is opposite.

Comments: the article ends up with the statement issued by the analyst: the situation "underscores the continuing financial tensions between Erbil and Baghdad." This statement belongs to the only category of evaluative statements in the corpus that explicitly mentions the term "tension."

Table4: Cross-source comparison of Revenue Transfers pair

van Dijk category	Kurdistan 24	CHANNEL8
Main event	Forthcoming 50/50 split under negotiation	Existing monthly remittance obligation, already enforced
Verbal reactions	KRG advisor's own framing, quoted at length	Unattributed analyst commentary
Context/previous event (agency)	Absent (no penalty/deduction mentioned)	Explicit ("Baghdad... deducted")
Comments/expectation	"Bridge deep-seated institutional divides"	"Continuing financial tensions"

Cross-Cutting Synthesis

In all four topic pairs there is a startling consistency in terms of structure that gives a good basis for asserting that this is a regular phenomenon rather than an accidental occurrence. First, concerning macrostructure/headline-lead: Kurdistan 24's headlines and leads always show resolution and Baghdad's authoritative tone while CHANNEL8's always show the on hold or contingent character. Second, when

the context/previous event is concerned (agency, van Leeuwen 1996): Kurdistan 24 prefers agentless and passive verb forms for the events with possible negative effects (“during recent attacks,” “previous decisions”), while CHANNEL8 frequently uses Baghdad as the agent of acts of pressure and constraints (“targeted by... strikes,” “deducted,” “tightens... policy”). This incongruence is reflected in the lexical-level asymmetry identified by Rohmatullah and Degaf (2025) in reporting on Israel and Hamas, in which a media outlet labels an actor dysphemistically as an active threat, while another media outlet euphemistically downplays the actor's acts fulfilling the same function of agency management through word choice instead of mere passivation, showing that the suppression or highlighting of agency analyzed here takes place at both the structural and lexical levels of news discourse. Third, the verbal reactions of Kurdistan 24 approaches the story primarily through the voice of accredited persons and ordinary business representatives, whereas CHANNEL8 relies repeatedly on unidentified sources (“on the condition of anonymity,” “according to the sources”). Fourth, the comments/expectation (Entman's treatment recommendation) every piece of news published by Kurdistan 24 has the positive ending, whereas articles from CHANNEL8 usually finish with some kind of conditionality or unstated threat (“tension”). However, the oil-related article ends with words about emergency readiness, which does not have a political aspect.

These regularities in structure appear throughout four completely different issues (energy, pay, customs service, finance transfer), making the comparison highly meaningful despite the dimension of the dataset. According to van Dijk's (2004) concept of ideological square, all kinds of newspapers present information in the same way: Kurdistan 24 presents its superstructure, which enables it to positively portray itself and others (Baghdad and Erbil depicted as jointly resolving problems and the agent of harm being demonized) whereas CHANNEL8 does it in

the other way - it presents itself in a cautious way, showing that Erbil acts in accordance with Baghdad's strict demands.

The phenomenon we have seen here – two organizations involved in the creation of discourses that are diametrically opposed on a particular contentious issue at the level of the state – is not limited only to Kurdish media and the framework of van Dijk/Entman. In a similar vein, Budiman and Wahyudi (2026) used Stibbe's (2015) framework in their ecolinguistic analysis of the coverage of the new capital project (IKN) of Indonesia and showed that media outlets create opposing discourses regarding that contentious development through the use of modal verbs, evaluative adjectives, and expressions showing a particular stance. The above findings, taken together with the results of the current study, would imply that the phenomenon of the construction of opposing discourses regarding controversial state projects may well be common in politically stratified media systems, and not an exclusive case for Kurdistan24 and CHANNEL8.

Focusing on the hypothesis again: originally, it was supposed that the media belong to KDP (Kurdistan 24) and PUK (CHANNEL8), telling different stories about each of the conflicts between Erbil and Baghdad. The suggested hypothesis has been proved correct having analyzed the data and seen that the macrostructure and superstructure differ (as noted by van Dijk), with different frames (according to Entman) being in use to present the story (codified according to Schreier), even if the study focused only on structural configuration, without referring to any subjective opinion.

Though the study observes a significant structural alignment between the framing strategies of the outlets and the positions of their associated political parties (KDP and PUK), it does not imply a direct causation. The variations in terms of institutional practices, involvement of different English-desk-specific editors, or differences in political sources, as well as many other aspects could also influence

this alignment, thus suggesting that we can see an ideological alignment within a parallel media system which does not involve political compulsion.

CONCLUSION

The research explored whether K24 and CH8 treat the E-B financial aspect differently, and what types of frames arise from this treatment. Using van Dijk (1988)'s theory of news discourse, Entman (1993)'s frames typology, and Schreier (2012)'s qualitative content analysis methods with van Leeuwen (1996)'s actor-representation categories incorporated into the analytical framework, we analyzed four pairs of topics in detail. The analysis revealed some structural differences in all four pairs. K24 has an achievement and parity frame, as agency is absent from reporting regarding bad events and reaches resolution; on the other hand, CH8 has a compliance and tension frame as it identifies Baghdad as an agent of coercion and arrives at contingency. These trends are consistent for four different areas of policy that shows the systematic nature of the asymmetry.

On the theoretical level, the research concludes that van Dijk's superstructure categories can be used as a dimension in Entman's frame functions and Schreier's QCA approach can show how these dimensions are connected and operate.

Being a case study based on eight articles, the findings cannot be treated as widely applicable, and the lack of inter-coder reliability only adds to the limitations of this research. Another limitation is the language of the working documents chosen for the analysis. This study looks only at the English-language versions of the two media sources and suggests that translation or adaptation from Sorani Kurdish can be a source of structural and lexical changes other than those mentioned here. Juliandini, Telaumbanua, and Kotrini (2026) point out in their qualitative case study that journalistic translation differs from all other text types semantically, syntactically, and pragmatically since it requires effective and culture-sensitive communication that needs to be taken into account when comparing Kurdish-language texts with the English-language ones. The results cannot

demonstrate causal relationship with party ownership, and only further research can expand the scope of the paper.

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APPENDIX A. CORPUS ARTICLES

Below is a list of the eight news articles that form the basis for this study, categorized according to topic. All full URLs are provided so that the reader can check the quoted material against the articles themselves. The Kurdistan24 articles were obtained from <https://www.kurdistan24.net/en> and the CHANNEL8 articles were obtained from <https://channel8.com/english> in June–July 2026.

Topic	Kurdistan 24	CHANNEL8
1. Oil exports	Kurdistan24. (2026, June 25). Iraq says no obstacles remain to Kurdistan Region oil exports. https://www.kurdistan24.net/en/story/922033	CHANNEL8. (2026, June 22). Kurdistan oil production and exports set to resume next month as Gulf Keystone signals readiness. https://channel8.com/english/news/60356
2. Public-sector salaries	Kurdistan24. (2026, May 24). Kurdistan, federal officials move toward stable salary distribution framework. https://www.kurdistan24.net/en/story/915941/kurdistan-federal-officials-move-toward-stable-salary-distribution-framework	CHANNEL8. (2025, November 19). Kurdistan salaries in uncertainty post-October, contingent on negotiations and revenue deductions. https://channel8.com/english/news/48799
3. ASYCUDA customs integration	Kurdistan24. (2026, June 25). Erbil-Baghdad customs deal expected to boost commerce and restore business confidence. https://www.kurdistan24.net/en/story/922018	CHANNEL8. (2026, June 16). Kurdistan Region delegation to visit Baghdad to finalize ASYCUDA agreement. https://channel8.com/english/news/60076

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| <p>4. Fiscal negotiations / revenue transfers</p> | <p>Kurdistan24. (2026, June 21). Baghdad and Erbil near pact on digital customs and revenue sharing.
 https://www.kurdistan24.net/en/story/921188/baghdad-and-erbil-near-pact-on-digital-customs-and-revenue-sharing</p> | <p>CHANNEL8. (2026, June 25). Kurdistan Region transfers IQD 453.386 billion in non-oil revenues to Baghdad in five months.
 https://channel8.com/english/news/60544</p> |
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Conflict of Interest

The authors declare no conflict of interest.

Data Availability

The eight news articles studied in the research are available to the public in the internet and the full citations with URLs can be found in Appendix A. The coding framework and coding sheets for individual articles can be obtained from the author of the research paper on request.