Accountability of unaccountable institutions: oversight of the press, social networks, and the *Spanish Parliament* over the Spanish king emeritus

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Abstract

Convictions of political corruption depend on public communication, since for citizens, to perceive deviant behaviours, these must receive attention. In Spain, this type of behaviour is part of the agendas of citizens, media, and politicians and, to fight against it, accountability is essential. In addition to the judiciary and legislature (in their oversight role), the media and social media help voters, MPs and others to make informed decisions and press for action. However, the interrelationships between different agents, types, and forms of control for accountability are a rather unexplored research topic, especially when considering non-accountable institutions (those that have power, but are not directly accountable to the electorate, such as the monarchy). The debate on the inviolability of the emeritus presents a perfect scenario to describe what formulas and what kind of sanctions (legal, labour, reputational or personal) for accountability have occurred in Spain in the case of a non-accountable institution. This study explores the agendas of media, *Parliament*, and *Twitter* (and their inter-influences) during the Geneva papers scandal. We analyzed 189,037 tweets, 1,220 journalistic pieces and 78 parliamentary initiatives related to the former monarch. The main results show that the media, social networks, and *Parliament* have acted as agents of accountability with Juan Carlos I, as if it were an accountable institution. Online newspapers and *Twitter* have led the oversight, while the parliamentary initiative has been ineffective and has essentially served as an instrument of partisan communication.

Keywords

Accountability; Not responsible institutions; Public agenda; Political agenda; Media agenda; Corruption; Transparency; Scandals; Media; Press; Social networks; Social media; *Twitter; Spanish Parliament*; Monarchy; King Juan Carlos I; Geneva papers; Spain.

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1. Introduction

Corruption is an illegitimate exchange of resources involving misuse by people in positions of power for private gains or purposes (Asomah, 2020; Berti, 2018; Bratu; Kažoka, 2018; Mancini; Mazzoni; Cornia, 2017; Park, 2012; Zamora; Marín-Albaladejo, 2010). It concerns both individual acts and standardized practices in public and/or private organizations (Breit, 2010; Camaj, 2013; Park, 2012). The benefit sought may be direct or indirect, tangible or intangible (Matkevičienė, 2017). Specifically, political corruption is that in which actions impact the general interest or what is socially considered the proper operation of the system (Zamora; Marín-Albaladejo, 2010). Only when questionable behavior is exposed is there talk of a scandal (Damgaard, 2018; Nyhan, 2015; Yan; Liu, 2016), which usually elicits a negative reaction from the public (Thompson, 2001) with a consequent response.

Political corruption scandals are, therefore, necessarily mediated through intense public communication (**Esser**; **Hartung**, 2004). This proves to be essential, because if deviant behaviors do not receive adequate attention, citizens will not be aware of them (**Canel**; **Sanders**, 2005; **Vorberg**; **Zeitler**, 2019). Communication is thus the bellwether that indicates the existence (or absence) of a scandal (**Waisbord**, 2004).

Political corruption is a threat to development and democracies. In Spain, it occupies a relevant place in public (**Rodrí-guez-Díaz**; **Castromil**, 2020), political, and media agendas (**Porras-Gómez**, 2014). In particular, the press has devoted significant coverage to reporting on these issues (**Sola-Morales**; **Zurbano-Berenguer**, 2019), turning them into scandals (**Restrepo**, 2005).

1.1. Democracy, accountability, and unaccountable institutions

Accountability is an important tool in the fight against political corruption. It restricts the misuse of power by subjecting it to publicity, the need to justify actions, and the threat of sanctions (**Schedler**, 1999). The concept involves two main dimensions: answerability, which concerns transparency and the provision of explanations, and enforcement, which could come in the form of submission to the ballot box, judicial sanctions or penalties, loss of reputation, or job loss (**Cortés-Arbeláez**, 2014; **Schedler**, 1999).

These two dimensions of accountability may, however, have different applications in the case of accountable or unaccountable institutions (Fox, 2006; Garrido; Martínez; Mora, 2020; Neilson; Tierney, 2003).¹ As explained by agency theory (O'Donnell, 2010), in modern democracies there are institutions directly elected by citizens and others that are not.

In the first of these cases, when a scandal arises, direct punishment can be carried out by exercising vertical oversight, particularly through voting. Such is the case with the withdrawal of support for political parties when they have been implicated in corruption cases, as in Spain, or with less orthodox removals from power, as with the scandals of Fernando de la Rúa in Argentina (**Pousadela**, 2010).

However, in the second case, when it comes to institutions referred to as unaccountable, which have power but are not directly accountable to the electorate for their actions (such as heads of state or modern monarchies), it is only possible to exercise horizontal oversight (the control of some institutions by others). In this framework, democracy comprises agencies (ombudsmen, auditors, controllers, councils of state, public prosecutors, comptrollers, etc.) in charge of supervising, preventing, discouraging, pushing for sanctions on, and/or sanctioning the allegedly illegal actions or omissions of other institutions (**O'Donnell**, 2004). In this sense, indirect supervision of the government, as a form of horizontal oversight, is one of the main functions of parliamentarism itself (**García-Martínez**, 1988).

There is, however, a third type of accountability, that is, diagonal (**Goetz**; **Jenkins**, 2010; **Lührmann**; **Marquardt**; **Me-chkova**, 2020), which is intermediate in nature and builds on and affects the other forms. This is the oversight often exercised by the media that, with its coverage of corruption cases –alone or in conjunction with oversight by other entities– influences these institutions, the general public, and the actions of those involved.

Withdrawal of the vote can only occur with accountable institutions. However, this does not imply that other types of accountability cannot be demanded from unaccountable institutions. In fact, these entities can be punished through the other dimensions of accountability, such as legal sanctions, job loss, personal injury, or loss of reputation.

The mutual interrelationships between different agents, types, and forms of oversight are a research topic still relatively unexplored empirically, especially with regard to unaccountable institutions The media are important accountability agents (**Mainwaring**; **Welna**, 2003), as the press's role as a watchdog encompasses holding the government accountable (**Dauda**, 2018). However, coverage of scandals draws the attention of not only citizens (who may change their vote) but also other institutions, such as *Parliament* or the prosecutor's office. These can prompt explanations from the leaders and bring about their punishment. An

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example of this dynamic is the British newspaper *The Sun*'s reporting on the sex scandals involving the deputy leader of the conservative party in the *British Parliament*, Chris Pincher, which led to the early resignation of Boris Johnson after his cabinet and the entire *British Parliament* demanded explanations (*BBC news world*, 2022).

Levels of freedom of expression, self-censorship, bias, or corporate ideology are considered dimensions for assessing the power of media oversight. Depending on these dimensions, among others, the press facilitates, to a greater or lesser extent, the ability of citizens (but also for congressmen and other entities) to make informed decisions and, moreover, to pressure institutions to act (**Peruzzotti**; **Smulovitz**, 2006).

With the explosion of digitization, social media also operates as an accountability agent (**Suchman**, 1993; **Treem**, 2015). It supplements the watchdog role traditionally associated with the media (**Agbo**; **Chukwuma**, 2017) and influences (and is influenced by) the actions of other accountability agents (**Ceron**, 2017).

Although there are studies on transparency and accountability in Spain (Manfredi-Sánchez; Herranz-de-la-Casa; Calvo-Rubio, 2017; Pérez-Curiel; Jiménez-Marín; Pulido-Polo, 2021), the mutual interrelationships between different agents, types, and forms of oversight are a research topic still relatively unexplored empirically, especially with regard to unaccountable institutions. The scarcity of these types of institutions may explain the lack of studies, but it does not justify the lack of research. Contributing to the literature on accountability in these cases is the theoretical objective of this paper.

The debate about the king emeritus in Spain is a perfect scenario for this. Spain is a parliamentary monarchy: a form of government with a representative system in which the king exercises the function of head of state under the control of the legislative branch (the *Parliament*) and the executive branch (the *Government*). However, Article 56.3 of the *Spanish Constitution* states that

"The person of the King is inviolable and shall not be held accountable. His actions will always be countersigned" ["La persona del Rey es inviolable y no está sujeta a responsabilidad. Sus actos estarán siempre refrendados"].

On the other hand, Article 64 states that:

The King's acts shall be countersigned by the President of the Government and, when appropriate, by the competent ministers. The nomination and appointment of the President of the Government, and the dissolution provided for under Article 99, shall be countersigned by the Speaker of Congress. The persons countersigning the King's acts shall be liable for them. [*Los actos del Rey serán refrendados por el Presidente del Gobierno y, en su caso, por los Ministros competentes. La propuesta y el nombramiento del Presidente del Gobierno, y la disolución prevista en el artículo 99, serán refrendados por el Presidente del Congreso. De los actos del Rey serán responsables las personas que los refrenden] (España, 1978).*

Recent works (**Garrido**; **Martínez**; **Mora**, 2020) suggest that the Spanish monarchy –compared with other unaccountable institutions, such as the ombudsman, the *Constitutional Court*, or the armed forces– currently behaves, with respect to public opinion, in a distinctive way by resembling typical political institutions in the chain of accountability, such as the *Government*, the *Parliament*, or political parties. In contrast to the monarchy's behavior in the eyes of public opinion in previous periods, such as the 1990s (in which its evolution was very similar to that of the rest of the unaccountable institutions), today the data would place it in the middle ground, between both types of institutions.

In 2014, an unprecedented situation occurred in Spain when Juan Carlos I abdicated in favor of his son, Felipe VI, becoming king emeritus. Public awareness of some of his actions during his reign gave rise to various scandals as well as a debate focused, on the one hand, on the suitability of the model of the Spanish State and, on the other, on whether the former monarch was (or was not) inviolable in all respects. The main dilemma was whether he could be subject to judicial control for his private acts and also to other types of oversight in line with the accountability frameworks of unaccountable institutions. This context is precisely where this research is focused.

1.2. Chronicle of King Juan Carlos' scandals: the Swiss Papers

On April 13, 2012, King Juan Carlos suffered a domestic incident in Botswana (where he was on a luxury hunting trip) that sparked the biggest crisis of his reign (**Preston**, 2012). Upon being repatriated, the monarch faced a television camera and apologized with these words:

"I'm so sorry, I was wrong; it won't happen again" ["Lo siento mucho, me he equivocado; no volverá a ocurrir"].

These words would eventually become some of the most famous of his reign (Europa Press, 2018).

The photograph of Juan Carlos I taken on this hunt posing in front of a dead elephant was the featured story of numerous media outlets and signaled the beginning of his decline in Spanish public opinion. The monarchy's image plummeted to historic lows, and Spaniards rated their confidence in the institution as 3.68 out of 10 (*Centro de Investigaciones Sociológicas* [*CIS*], 2013).

Transparency, as the right to receive information, is an important aspect of accountability. It is the opposite of opacity and censorship, sometimes related to unaccountable institutions

A year later, the Spanish–Saudi investment fund scandal hit the media. The scheme, devised during Juan Carlos' official visit to Saudi Arabia in April 2006 and managed by Corinna zu Sayn-Wittgenstein, proved to be a major fiasco for companies (Gago, 2013). Corinna charged *Cheyne Capital* for her services, and her bill came to about \$5 million (García-Abadi-Ilo, 2013). Fourteen months later, on June 2, 2014, the abdication of the king was announced. *Fundamental Law 3/2014* (*Ley orgánica* 372014) established that Juan Carlos I would retain the dignity of king emeritus and would assume the formal functions entrusted to him by the new king (*España*, 2014).

At that time, 76% of Spaniards considered the decision appropriate (**Cruz**, 2014): according to the *TNS Demoscopia* survey, two out of three citizens believed that the abdication happened at an appropriate time, and 60% supported the proclamation of Prince Felipe as the new king (*Antena 3 noticias*, 2014). The abdication improved the *Crown*'s image (increasing from 49.9% to 55.7% in favor of the continuation of the monarchical institution), and there was an increase in support for the monarchy among voters of the different political parties (**Cruz**, 2014). In June 2014, a few days after his abdication was announced, King Juan Carlos was rated 6.9 out of 10 in terms of the respect he inspired among citizens (*El país*, 2014). Despite his resignation, the institution of the *Crown* did not regain popularity; in the April 2015 statistical study from the *Center for Sociological Research* (*Centro de Investigaciones Sociológicas*), it barely received 4.34 out of 10. Since that year, the organization has not asked Spaniards about the head of state (**Romero**, 2020).

Four years after the abdication, in July 2018, two digital media outlets released recordings in which Corinna accused Juan Carlos I of having collected kickbacks (100 million euros) for the contract awarded for the construction of the high-speed Mecca–Medina train line, as well as of hiding his alleged fortune in Switzerland using front men and shell companies (**Cerdán**, 2018; **Montero**, 2018).

On March 3, 2020, the Genevan newspaper *Tribune de Genève* revealed that, owing to the dissemination of these recordings, the chief prosecutor (*premier procureur*) of the canton of Geneva, Yves Bertossa, was carrying out a secret criminal investigation into the possible crime of aggravated money laundering: he suspected a link between the Saudi monarch's gift and the contract awarded for the construction of the AVE to Mecca (**Sylvain-Besson**, 2020). *National Court* Judge Manuel García Castellón asked the *Swiss Prosecutor's Office* for information on the case (**Parera**; **Olmo**, 2020).

Following this, on March 15, 2020, the royal household announced that King Felipe VI was renouncing any financial inheritance from his father and that the former monarch would no longer receive the stipend allocated to him in the royal household's budget (**González**, 2020a).

In contrast to the Swiss justice system, the Spanish *Anti-Corruption Prosecutor's Office* made little progress in its investigation, which was immediately halted. The *Public Prosecutor's Office* argued that it never received the cooperation from Saudi Arabia that it needed to access the documents related to the awarding of the AVE contract (**Olmo**, 2021). On June 5, the Attorney General of the State, Dolores Delgado, issued a decree in which she appointed Juan Ignacio Campos (**Rincón**, 2020), a prosecutor of the *Supreme Court* specialized in economic crimes, to lead this investigation.

On July 8, after it became known that Juan Carlos I had not paid taxes on the money he had in a Swiss bank, the President of the *Government* described this information as upsetting and disturbing, praised the media for not looking the other way, and said that justice was being served (**Hernández**, 2020): "Institutions are not judged, people are judged" ["No se juzgan instituciones, se juzgan personas"], said Sánchez (**Cueto**, 2020).

The head of the executive branch thanked the royal household for distancing itself from Juan Carlos I but made it clear that any decision fell to the head of the *King's Household*, that is, to Felipe VI himself (**Hernández**, 2020). Several ministers urged the head of state to make a drastic decision for fear the scandal would tarnish the institution (**González**, 2020b), and a public debate arose in some circles as to whether Juan Carlos I was worthy of the status of king emeritus, which the *Government* could withdraw.

Following all this information, on August 3, 2020, the *King's Household* published a letter in which Juan Carlos I informed King Felipe VI of his desire to leave the country due to the growing public backlash from "certain past events in his private life" ["ciertos acontecimientos pasados de su vida privada"] (León, 2020). However, to make it clear that this was not an attempt to evade justice, the former monarch's lawyer, Junco, assured that his client remained "at the disposal of the *Public Prosecutor's Office* for any procedures or actions deemed appropriate" ["a disposición del Ministerio Fiscal para cualquier trámite o actuación que se considere oportuna"] (León, 2020). On August 17, the Spanish royal household confirmed that Juan Carlos I was in the United Arab Emirates (Yeste, 2020). The socialist government washed their hands of this decision, which it ascribed exclusively to the royal household, and in fact did not inform the opposition (**Morillo**, 2020). However, in some circles, it was seen as a clear imposition by the Executive (*Europa Press*, 2021).

On December 9, 2020, the king emeritus paid more than 600,000 euros to the Treasury to regularize his tax situation (**Gálvez**; **Rincón**, 2020). In February 2021, he made a second tax adjustment, paying 4 million euros (**Irujo**; **González**, 2021).

One and a half years later, on March 2, 2022, the *Anti-Corruption Prosecutor's Office* closed the case, despite the existence of evidence of conduct that could be linked to tax and corruption crimes, because the statute of limitations had lapsed; the incidents could not be prosecuted because they had been committed before 2014, when Juan Carlos I was shielded by the inviolability granted to the head of state by Article 56.3 of the *Constitution (España, 2014)*. The allegedly criminal acts of 2014 (donations of money never declared to the Spanish Treasury) would not have been penalized criminally owing to the king emeritus's tax adjustment, which the *Prosecutor's Office* considered appropriate (**Rincón**, 2022).

A timeline of Juan Carlos I's case can be seen in Table 1.

Table 1. Timeline of Juan Carlos I's case

Periode	Event
2008–2018	August 2008 Juan Carlos I allegedly received a donation of \$100 million from Saudi Arabia's <i>Ministry of Finance</i> through the Swiss bank <i>Mirabaud</i> .
	Summer 2012 Juan Carlos I allegedly donated the euro 65 million that remained in that bank account to Corinna Larsen.
	June 2014 Juan Carlos I abdicated to his son Felipe, crowned Felipe VI, and came to be known as king emeritus.
	July 2018 Several media outlets made public tapes that contained conversations from 2015 between former commissioner José Villarejo, Corinna Larsen, and the former president of <i>Telefónica</i> , Juan Villalonga. In them, Larsen accused Juan Carlos of collecting of kickbacks for the AVE to Mecca, as well as the use of front men to hide money in Switzerland. The Swiss prosecutor Yves Ber- tossa then launched an investigation to trace the donation.
2018-2022	September 2018 National Court Judge Diego de Egea archived the case opened just a month and a half previously based on Larsen's words. The magistrate alluded to the lack of evidence against the king emeritus.
	September 2019 Anti-Corruption prosecutor Luis Pastor interrogated Corinna Larsen to investigate possible international bribery in the alleged kickbacks from the AVE to Mecca.
	October 2019 Swiss prosecutor Yves Bertossa met with the chief anti-corruption prosecutor and other Spanish prosecutors in relation to a possible crime of international bribery with the AVE to Mecca.
	December 2019 Bertossa calls Corinna Larsen; Juan Carlos's alleged front men, Arturo Fasana and Dante Canonica; and the representatives of the private bank <i>Mirabaud</i> under investigation.
	March 2020 The newspaper <i>The Telegraph</i> revealed that Felipe VI appeared as a beneficiary of the <i>Lucum</i> foundation, linked to his father, a situation of which the monarch had been aware since March 2019. On the 15 th of that month, the current king renounced the inheritance received from Juan Carlos I. The king emeritus would no longer receive the stipend allocated to him in the royal household's budget.
	June 2020 The Attorney General of the State appointed Juan Ignacio Campos, a prosecutor of the Chamber of the Supreme Court speciali- zed in economic crimes, to lead the investigation.
	July 2020 The President of the <i>Government</i> describes the information about Juan Carlos I as "upsetting" [<i>inquietante</i>] and "disturbing" [<i>perturbadora</i>], praises the media for not looking the other way, and states, "Institutions are not judged, people are judged" ["No se juzgan instituciones, se juzgan personas"].
	August 2020 On the 3 rd , the <i>King's House</i> published a letter in which Juan Carlos I informed King Philip of his desire to leave the country. On the 17 th , the Spanish royal household confirmed that Juan Carlos was in the United Arab Emirates. The government did not inform <i>Parliament</i> or the opposition in any way.
	December 2020 Juan Carlos paid more than 600,000 euros to the Treasury to regularize his tax situation.
	February 2021 Juan Carlos made a second payment of 4 million euros to the Treasury to regularize his situation.
	March 2022 The Anti-Corruption Prosecutor's Office closed the case.

1.3. Publishing, public concern, and the politics of monarchy: from self-censorship to polarization. A state of affairs

Transparency, as the right to receive information, is an important aspect of accountability. It is the opposite of opacity and censorship, sometimes related to unaccountable institutions.

For years, in Spain, the head of state enjoyed special treatment in the media. The immunity granted by the *Constitution* and the protection of Articles 490 and 491 of the *Penal Code* placed the monarch above reproach (**Ramos-Fernández**, 2013). Beyond occasional news about private matters, it was not until 2012, after the Botswana incident, that this pact of silence was broken.

Coverage of this incident forced the media to establish their position: long-established newspapers such as *El país* made explicit displays of support for the monarch, whereas others such as *El mundo* expressed tentative criticism (**Ramos-Fer-nández**, 2013). For a third group, the incident marked the beginning of the systematic oversight of the monarch. From then on, especially digital newspapers began to investigate King Juan Carlos I and to uncover his scandals (**Arenas-García**, 2009).

In 2014, *El confidencial* published an exclusive related to the abdication during the institutional crisis of the monarchy (**Zarzalejos**, 2021) and in the context of the decline in popularity of the then monarch (**Garcés-Urzainqui**, 2020). In 2018, *Okdiario* and *El español* brought to light the recordings of Corinna zu Sayn-Wittgenstein, commissioner José Manuel Villarejo, and the former CEO of *Telefónica* Juan Villalonga, which hinted at Juan Carlos I's corruption (**Lardiés**, 2019). It was the Genevan newspaper *Tribune de Genève* that uncovered the secret investigation conducted on the king emeritus in Switzerland and *El confidencial* that, over a year later, revealed the existence of another account.

The media's positions regarding the issue varied, and studies such as those of **Garrido-Rubia**, **Martínez-Rodríguez**, and **Mora-Rodríguez** (2021) confirmed the existence of partisan hearings regarding the *Crown*. These authors evaluated the relationship between political predispositions and the consumption of stations, media, and news affecting the perception of the Spanish monarchy. They found selective exposure and perception, which has already been tested extensively in political communication (**Humanes**, 2014; **Martín-Llaguno**; **Berganza-Conde**, 2001).

Although official polls have not asked about the monarchy since 2015, analyses indicated that they were beginning to detect an increase in indignation at the possibility that the monarch would not be held accountable for his activities owing to his inviolable status (**Garcés-Urzainqui**, 2020).

There was much discussion on social networks surrounding the king emeritus's scandals, but analysis of this debate, specifically on *Twitter*, is practically nonexistent.

The only exploratory work regarding the tweets about Juan Carlos I focuses on the accounts of the political parties, not on general conversation. This exploratory work concludes that, between the outbreak of the Swiss Papers scandal and emeritus's departure, politicians sent more tweets in favor of the monarchy than against it and that the digital political narrative on the monarchy is meta-referential: the parties' strategy focuses not so much on the emeritus's actions as on alluding to the position of the other parties with respect to the *Crown* (**Duque-Mantero**, 2021).

This strategy is not coincidental since, in the political environment, as a result of the publication of some information, the monarchy began to appear as an object of indirect parliamentary oversight (since the representatives only can hold the *Government* accountable). Demands for the opening of commissions of inquiry regarding Juan Carlos I became frequent in the *Congress of Deputies* (**Casqueiro**, 2020) as part of the strategies of parliamentary groups. **Pina** (2021) points out in this regard that the arrival of *Podemos* and *Vox* thus produced a politicization of the monarchy, to the point that defending or attacking it became part of the partisan agenda.

2. Objectives and hypotheses

This study explores the media, *Parliament*, and *Twitter* agendas (and their interinfluences) during the Juan Carlos I papers scandal (in terms of level of attention and focus of attention) to examine how the press, representatives, and citizens have exercised oversight to hold the king emeritus accountable.

Given that an unaccountable institution cannot be penalized at the ballot box, our aim is to determine whether the two dimensions of accountability –answerability (as transparency and accountability) and enforcement (as the imposition of different sanctions)– have been exercised through different agendas.

Based on the theoretical reviews and conceptualizations presented, we begin with the following basic hypotheses:

H1. Despite technically being an unaccountable institution, as discussed above, the Spanish monarchy is unique in that it resembles typical political institutions in the chain of accountability. In this sense, the media, social networks, and *Parliament* have acted as oversight agents for the king emeritus by subjecting him, the royal household, and the *Government* to the publication and need for justification of his actions and exposing him to the threat of sanctions.

H2. Diagonal oversight has proven to be fundamental in the case of the unaccountable institution of the Spanish monarchy.

- Public (social networks) and published (media) communication have played an essential role in promoting transparency, demanding accountability, and publicizing punishments.
- On the other hand, diagonal oversight (exercised by the press and social networks) has been key to the impetus
 of horizontal oversight, specifically for the parliamentary oversight of this institution.

H3. Parliamentary oversight over the king emeritus (horizontal oversight) has been exercised, but it has acted more as a tool for partisan communication than as an accountability tool.

3. Methods and materials

To meet our objectives and evaluate our hypotheses, we conducted a quantitative content analysis on three different samples drawn from *Twitter*, the media, and parliamentary proceedings, which are explained below.

3.1. Materials

3.1.1. *Twitter*

We collected 189,037 tweets related to Juan Carlos I between March 1, 2020, and March 31, 2021, both inclusive. We used "Juan Carlos I" and "Rey Emérito" ["king emeritus"] as keywords in the tweets and tags. The extraction was performed by using a *Python* script that connected to the *Twitter* API for Academic Research, which provides access to historical data and allows for the application of filters for extraction. The API searches a random sample of tweets posted within queries that reflect public discourse. The user, date, location, and number of retweets were extracted.

We followed all requirements of the *General Data Protection Regulation (GDPR) (Comisión Europea*, 2016) and complied with the guidelines of the *Twitter Developer Agreement and Policy (Twitter*, 2020) and its *Display Requirements (Twitter*, n.d.) and *Automation Rules (Twitter*, 2017).

3.1.2. Press

We used *Factiva*, an international news database produced by *Dow Jones* that provides users with a wide range of data to select news articles for authorized subscribers. The website has options that allow the user to search within a specific time period for articles containing certain words. To be included in this study, articles published between March 1, 2020, and March 31, 2021, had to contain the terms "Juan Carlos I" or "*Rey Emérito*" ["king emeritus"]. Three leading news outlets were analyzed: *El país*, the leading national newspaper in average daily readership and unique users in January 2022 according to *GfK DAM* (*Dircomfidencial*, 2022); *El mundo*, the national newspaper that ranked second in average daily readership and unique users in January 2022 according to *GfK DAM* (*Dircomfidencial*, 2022); and *El confidencial*, the national digital newspaper that uncovered the Swiss papers. After filtering the results and selecting only the content that referred to the king emeritus' scandals, there were 1,220 journalistic pieces (426 from *El país*, 610 from *El mundo*, and 184 from *El confidencial*).

3.1.3. Parliament

Finally, we used the website *congreso.es* to gather all parliamentary initiatives between March 1, 2020, and March 31, 2021, that were related to Juan Carlos I. *Congreso.es* has a database that provides users with extensive information to choose legislative projects of parliamentary groups and representatives, parliamentary questions, and proposals. The website has options that allow the user to search for initiatives containing certain words within a specific time frame. Using the same time frame as with the news items and tweets and the selected terms ("*Rey*" ["king"] and "Juan Carlos"), 78 initiatives were collected.

3.2. Method

All the documents studied were initially stored in an Excel file and then processed by using SPSS 26 software.

In all cases, the number of posts (to identify the peaks with the most activity) and the most repeated words (to find frame or approaches) were counted. The figures displaying the timeline and correlations were produced from these data.

Bivariate correlation is a statistical technique designed to determine: (a) whether two variables are related; (b) whether the relationship is strong, moderate, or weak; and (c) what direction the relationship has at a particular point in time.

Cross-correlation, on the other hand, tracks these movements between variables over time. It is used to determine the time at which the best correlation occurs and over what lag the greatest effect of one variable on another occurs.

In order to establish the focuses, we initially used the *Maxqda* software. This program can be used to analyze terms and organize results, establishing categories that facilitate analysis for data interpretation.

After conducting an initial exploratory analysis of press headlines and parliamentary proceedings, we determined categories of analysis to classify the topics covered by the information collected using a protocol.² Once this had been defined, manual coding of the text was carried out by two specially trained coders, achieving a Kappa index of 0.93 for inter-rater reliability and 0.95 for intra-rater reliability. These data were used to analyze correlation with the volume of tweets and interpret frames.

4. Results

4.1. Public (tweets), published (journalistic pieces), and parliamentary attention paid to the Juan Carlos I scandal over time

Graph 1 shows the attention given to the scandal involving King Juan Carlos by *Twitter*, the media (*El país*, *El mundo*, and *El confidencial*) and the parliamentarians.

The average number of tweets about the king emeritus in the 396 days analyzed was 478, with a maximum of 11,797 on August 4 (the day Juan Carlos I left Spain). The maximum number of news items in both *El país* and *El mundo* was 17 (in the former on August 4 and in the latter on August 6) and 6 in *El confidencial* on August 3, the date on which the royal household made public the announcement that Juan Carlos I was leaving Spain. His departure from the country, which formalized the estrangement mentioned by the President of the *Government*, was the event that attracted the most media and public attention.

Other peaks of attention occurred in March 2020 (when King Felipe VI renounced his inheritance and cut off his father's allowance), in June 2020 (when the *Prosecutor's Office* opened an investigation into Juan Carlos I's hidden accounts), in July 2020 (regarding the discovery of the second hidden account and the President of the *Government*'s statements) and, subsequently, in November and December (when the regularization with the Treasury had already taken place).

It is evident that the attention from the media and social networks was focused on the expatriation (the most serious personal and professional sanction imposed upon the king emeritus) and on other events associated with public sanction in the professional (being relieved of royal duties) and judicial (*Prosecutor's Office* launching investigations) spheres, as well as in the compensation of damages (regularizing his accounts).

The maximum number of parliamentary initiatives (10) were produced on February 24, 2021, when the *Government* responded to the parliamentarians' questions (particularly those related to the royal household's public spending) all at once. The maximum number of questions from the representatives had occurred a month earlier (in January) when, following the report in *elDiario.es* that Spain's National Heritage agency [*Patrimonio Nacional*] was going to pay the salaries and travel expenses of the staff sent to the United Arab Emirates to attend the king emeritus, the representatives of the *Grupo Plural* and *Bildu* demanded information on this matter.

Both *El país* and *El mundo* synchronized (r = .650; $p \le 000$) the release of their news stories and the posting of tweets on the *El mundo* (r = .645; $p \le 000$) and *El país Twitter* accounts (r = .633; $p \le 000$). The two newspapers highlighted *El confidencial*'s peaks and valleys in interest levels, with *El país* reporting one day later (r = .462; $p \le 000$) and *El mundo*, two days later (r = .364; $p \le 000$). *El confidencial*, the digital newspaper that published the exclusives about Juan Carlos I, was ahead of the other two newspapers in terms of coverage. This medium was in synch with *Twitter* (r = .466; $p \le 000$): in other words, digital and social networks gave attention to the king emeritus at around the same time. Together, tweets and digital headlines set the agenda of the other two newspapers, while the traditional press echoed their ups and downs a day later *–El país* (r = .792; $p \le 000$) and *El mundo* (r = .726; $p \le 000$).

All of these dynamics took place alongside the parliamentary initiatives. The interinfluence of horizontal oversight and the public (tweets) and published (journalistic pieces) discourse was limited. Only the attention given in *El confidencial*'s



Graph 1. Attention given to the scandal involving the king emeritus over time by Twitter, the media, and Parliament.

coverage was (slightly) related to the attention given by the representatives two days later. On the other hand, *El país* slightly echoed the interest of the representatives, but three days later (Table 2).

	Parliamentary initiatives				Tweets			El confidencial		El mundo	
Time lag	El confi- dencial	El país	El mundo	Tweets	El confi- dencial	El país	El mundo	El país	El mundo	El país	SD error
-7	0.002	-0.025	-0.022	0.004	0.131	0.164	0.260	0.062	0.008	0.162	0.051
-6	0.048	0.013	-0.045	0.001	0.166	0.165	0.283	0.068	0.122	0.175	0.051
-5	-0.027	0.036	0.033	-0.035	0.110	0.161	0.251	0.043	0.051	0.295	0.051
-4	0.113	0.021	-0.032	-0.039	0.121	0.237	0.279	0.105	0.032	0.341	0.051
-3	0.094	-0.013	-0.032	-0.019	0.146	0.271	0.341	0.190	0.141	0.348	0.050
-2	0.163	0.014	0.024	-0.006	0.225	0.281	0.392	0.168	0.146	0.465	0.050
-1	0.071	0.028	-0.010	0.048	0.392	0.360	0.472	0.119	0.152	0.632	0.050
0	0.140	0.084	0.080	0.078	0.466	0.633	0.645	0.307	0.273	0.650	0.050
1	0.084	0.051	-0.007	-0.004	0.227	0.792	0.726	0.462	0.351	0.569	0.050
2	0.049	0.068	0.021	0.025	0.066	0.594	0.659	0.354	0.364	0.481	0.050
3	0.059	0.144	-0.046	-0.026	0.063	0.415	0.499	0.230	0.212	0.455	0.050
4	0.026	0.036	-0.032	-0.020	0.050	0.373	0.367	0.195	0.192	0.351	0.051
5	0.004	-0.038	-0.023	-0.017	0.001	0.314	0.376	0.179	0.170	0.301	0.051
6	0.141	-0.066	-0.046	-0.014	-0.005	0.196	0.300	0.124	0.201	0.267	0.051
7	0.016	0.007	-0.058	0.005	-0.005	0.172	0.194	0.140	0.165	0.284	0.051

Table 2. Crosscorrelation between parliamentary initiatives, tweets, and news items from El confidencial, El mundo, and El país about the king emeritus

4.2. Public (Twitter), published (media), and parliamentary frames regarding Juan Carlos I: scandal terms

Table 3 presents the ranking of the most used terms in each speech.

It should be noted from these classifications that the debate was about people but also about institutions:

a) Juan Carlos I, with variations on his name, was the lead. On *Twitter*, the most frequent nickname was "the emeritus" (in 7.53% of the tweets analyzed), a term that the former monarch himself detests (**Justo**, 2002). In the rest of the cases, "Juan Carlos" or "King Juan Carlos" was used (4.6% of the terms from the initiatives, 4% from *El confidencial*, 2.62% from *El mundo*, and 2.22% from *El país*). Only the representatives used "Majesty" in their initiatives. On *Twitter* and in *El confidencial*, "Bourbon" also appeared, which is a derogatory term that carries (somewhat, like "the emeritus") a sanction in form of the loss of reputation.

b) The second most named person in all debates (except in *Parliament*) was the current king (Felipe VI). In the ranking of terms, this figure came second in *El confidencial* and third in *El mundo*. It was in sixth place in *El país* and in seventh place on *Twitter*. Therefore, the head of state was a co-protagonist in the discussion in the media and among citizens.

c) The different stories made various mentions of politicians. Iglesias (ranked 37th) was more prominent than Sánchez (ranked 47th) on *Twitter*. In the press, however, the opposite occurred: The president came fourth in the ranking of mentions in *El mundo* and eighth in *El país* and *El confidencial*, well ahead of Iglesias. Neither of them appeared in the parliamentary initiatives.

d) Corinna was spotlighted on *Twitter* and also appeared in *El confidencial* (ahead of politicians). Villarejo was also quoted in the media. *El confidencial* also repeatedly mentioned Letizia, Sofia, and Infanta Cristina.

e) Regarding the institutions, the Government occupied the top spot in parliamentary gatherings and online chats, whereas the monarchy did in traditional media stories (second place in *El mundo* and third in *El país*). The *Crown* was in all the media (not in the rest of the stories), but only *El mundo* mentioned it more frequently than the Government (in fourth place).

f) The *Prosecutor's Office* ranked in the middle for all stories (media, parliamentarian, and social network).

This frequent use of terms allowed us to detect different frames regarding accountability in this scandal:

(a) "Public expenditure" and "commission request" in *Parliament*, which focused the discussion on the budget and inviolability (the emeritus' private acts were subject to the supervision of the *Government* and, therefore, to the oversight of the courts).

(b) "Exit from Spain," "millions," "Felipe," "Government," "investigation," and "Podemos" on *Twitter*, which based the conversation around the lack of punishment for the monarch's exit from the country, and in *Unidos Podemos*.

El país	Rank	El mundo	Rank	El confidencial	Rank	Initiatives	Rank	Twitter	Rank
Carlos	1	Carlos	1	Carlos	1	Carlos	1	Emeritus	1
Emeritus	2	Monarchy	2	Felipe	2	Majesty	2	Carlos	2
Monarchy	3	Felipe	3	Emeritus	3	Emeritus	3	Spain	3
Government	4	Sánchez	4	Infanta	4	Government	4	About	4
About	4	Emeritus	5	Corinna	5	Request	5	Millions	5
Felipe	6	Corinna	6	Spain	6	Regarding	6	Felipe	7
Spain	7	Spain	7	Prosecutor's Office	7	Commission	7	Now	10
Crown	8	Crown	8	Sánchez	8	Appearance	7	Money	11
Sánchez	8	Government	9	Letizia	9	Stay	9	Government	12
Podemos	11	Podemos	9	Cristina	10	Minister	9	Investigation	13
Larsen	12	Iglesias	11	Government	10	National	9	Podemos	14
Millions	12	Prosecutor's Office	12	Kings	10	Staff	9	Prosecutor's Office	18
Prosecutor	14	Zarzuela	13	Sofía	13	Relationship	9	State	20
Corinna	15	State	14	Bourbon	14	Dhabi	14	Euros	21
Prosecutor's Office	15	Kings	15	Congress	14	Opinion	14	Prosecutor	22
Villarejo	17	Moncloa	16	Prosecutor	14	Charge	16	Monarchy	23
Investigation	18	Pedro	16	Podemos	14	Information	16	Can	24
Kings	18	Congress	18	Monarchy	18	Number	16	Corinna	25
Discourse	20	Father	19	Queen	18	Heritage	16	Switzerland	27
Iglesias	20	All	19	Family	20	Democratic	20	Public	28
Congress	20	Villarejo	19	Infantas	20	Diario	20	Eldiario.es	29
Crisis	22	Crisis	22	Father	20	State	20	Investigate	30
State	22	From	22	Crown	20	Investigation	20	Treasury	31
		-				U		-	
Investigate	22	Prosecutor	22	Franco	23	Switzerland	20	Congress	32
Swiss	22	Queen	22	Iglesias	23	Audit	25	Corruption	33 34
Euros	27	Family	26	Investigate	23	Quality	25	Spaniards	-
Investigate [investiga]	27	Investigation	26	Regularization	23	Corruption	25	Title	35
Father	27	Leave	26	Crisis	28	Defense	25	Justice	36
Regularization	27	Millions	26	Money	28	From	25	Iglesias	37
Bank	31	Democracy	32	Euros	28	Existence	25	From	38
Barcelona	31	Politics	32	Week	28	Explain	25	Bourbon	39
Bourbon	31	Sofía	32	Switzerland	28	Prosecutor's Office	25	Republic	40
Account	31	Attack	36	Travel	28	Fight	25	Commissions	41
Debate	31	Cannon	36	Zarzuela	28	Minister	25	Father	42
Treasury	31	Fodder	36	Audience	35	Forecasts	25	Same	43
Switzerland	31	Accounts	36	Castro	35	Public	25	Accounts	44
Zarzuela	31	Defense	36	Five	35	Arabs	37	Fact	45
Colau	39	Partners	36	When	35	Issues	37	Equal	46
Commissioner	39	Supreme	36	Defend	35	Clear	37	Do	47
Executive	39	Friend	43	Elena	35	Things	37	Sánchez	47
Between	39	Attacks	43	Image	35	Cost	37	Supreme	49
Monarch	39	Elena	43	Investigation	35	Emirates	37	Many	50
Reject	39	Spanish	43	Moncloa	35	Exchequer	37	Are	51
Departure	39	Treasury	43	New	35	Exterior	37	Appears	52
Audience	46	Inviolability	43	Urdangarin	35	Outside	37	Commission	53
Cause	46	Justice	43	Villarejo	35	Expenses	37	Until	54
Destination	46	Larsen	43	Visit	35	Geneva	37	Emirates	55
Difficult	46	Christmas	43	Commission	48	Treasury	37	English	56
Donation	46	Pablo	43	Commissions	48	Information	37	Fortune	57

Table 3. Classification of terms (translated into English)

(c) "State" and "Government" in *El mundo* and *El país*, which focused coverage on the political debate surrounding the model of the Spanish State.

(d) And "Prosecutor's Office" and "justice" in *El confidencial*, which took on the case under the framework of investigative journalism.

Different media outlets were involved in the discussion. Whereas on *Twitter* the most recurrent reference was to *Público* and *Diario.es*, the most common mention in the discussion was of *RTVE*.

4.3. Frames of scandal: public (tweets), published (journalistic pieces), and parliamentary attention by virtue of the prominence of journalistic focus

Table 4 shows the correlations between the different focuses of the scandal related to the King emeritus and public discussion on *Twitter*, in *Parliament*, and in the press.

Coverage of Juan Carlos I leaving Spain (as a kind of punishment) caused attention to skyrocket on social networks (r = .404; $p \le 000$). Meanwhile, coverage of the oversight of public money and the vindication of the emeritus was linked to the initiatives (r = .762; $p \le 000$).

In the case of the media, discourse revolved around the individual but also the institution.

The politicization of the monarchy –the positioning of the different forces against or for the king emeritus (r = .666; $p \le 000$ for *El mundo* and r = .603; $p \le 000$ for *El país*)– and the decisions and measures adopted by the *Government* (r = .565; $p \le 000$ for *El mundo* and r = .560; $p \le 000$ for *El país*) captured the attention of the two traditional newspapers. *El mundo* and *El país* were also the ones that gave the most publicity to the debate on the form of the State (r = .586; $p \le 000$ and r = .570; $p \le 000$, respectively).

However, whereas *El mundo* uncovered part of the scandal and corruption plots (r = .400; $p \le 000$), *El país* placed the controversy particularly within the frame of financial crimes (r = .433; $p \le 000$), in line with the tax adjustment solution proposed by the *Government*. *El confidencial* dealt with Juan Carlos I's problems in a multifaceted way, without using the prevailing approach beyond that centered on the actions of the *Prosecutor's Office*.

	Tweets	Parliament initiatives	El país	El mundo	El confidencial
Politics and government	.419**	NA	.560**	.565**	.282**
Crimes (financial/nonfinancial)	.270**	.211**	.433**	.259**	.339**
Royal families, inheritances, gossip, etc.	.429**	NA	.474**	.555**	.311**
Parliamentary oversight	.181**	.123*	.266**	.181**	.234**
Corruption (plots)	.323**	.116*	.316**	.400**	.274**
International relations	.123*	NA	NA	.145**	.155**
Public expenditure	NA	.762**	.118*	.148**	NA
Prosecutor's Office	.352**	NA	.390**	.362**	.367**
Model of the State	.401**	NA	.570**	.586**	.132**
Political position	.541**	NA	.603**	.636**	.256**
Departure from Spain	.704**	NA	.486**	.530**	.249**
Historical figure		.374**	.219**	.190**	.136**

Table 4. Correlations between frameworks and agendas

5. Discussion and conclusions

The aim of this paper was to make a contribution regarding the role of different formulas and agents in the mechanisms of institutional oversight in democracies.

Our results confirm H1. Despite technically being an unaccountable institution, the Spanish monarchy is unique in that it resembles typical political institutions in the chain of accountability.

In this case, journalists and social networks in particular have acted as accountability agents toward Juan Carlos I, as if he were from an accountable institution. Proof of this is the attention given and the focus with which the scandal has been addressed.

As indicated by **Garrido**, **Martínez**, and **Mora** (2020), this study corroborates that, in contrast to the behavior in previous periods (in which its evolution was very similar to that of the rest of the unaccountable institutions), today the monarchy in Spain in public (social networks) and published (press) opinion lies in the middle ground between the unaccountable and accountable institutions in terms of oversight. In this sense, the attention given to the Swiss Papers scandal, especially by the media and *Twitter*, has subjected the king emeritus, the royal household, and the *Government* to publicity and need for justification of his actions and has made the sanctions public, as if he were from a political institution.

The results consequently support H2. Diagonal oversight has proven to be essential.

Public (social networks) and published (media) communication have acted as accountability agents (**Mainwaring**; **Welna**, 2003) by promoting transparency, demanding accountability, and publicizing punishments. It seems that the two major dimensions of accountability described by **Schedler** (1999) and **Cortés-Arbeláez** (2014), that is, answerability (for example, transparency The media, social networks, and *Parliament* have acted as oversight agents for the king emeritus by subjecting him, the royal household, and the *Government* to the publication and need for justification of his actions and exposing him to the threat of sanctions

and providing explanation) and enforcement (for example, judicial sanctions, decline in reputation, or loss of employment), were identified by analyzing agendas.

At least as far as public (*Twitter*) and published (press) opinion is concerned, it is clear that the emeritus is no longer protected de facto by the immunity granted to him by the *Constitution* and Articles 490 and 491 of the *Penal Code*, which placed the monarch above reproach (**Ramos-Fernández**, 2013). Online newspapers and *Twitter* have scrutinized his actions, and in light of the attention given by the mainstream press, no self-censorship has occurred (**Lührmann**; **Marquardt**; **Mechkova**, 2020), at least regarding mentioning the scandal.

Tribune de Genève's March 4th coverage of the investigation in Switzerland was the catalyst that alerted Spanish politicians, the media, and citizens to the scandal and set the mechanism for transparency and providing explanations in motion. The press and the social networks' role as watchdogs pushed the royal household and the Executive to justify themselves through their communiqués and statements.

However, the press and *Twitter* have also played an essential role in enforcement (or punishment) –the second of the dimensions of accountability described by **Schedler** (1999) and **Cortés-Arbeláez** (2014)– by focusing peaks of attention around events that could be interpreted as sanctions and making amends.

Thus, the topics covered most intensively have been:

- Felipe VI's withdrawal of the official allowance and privileges in March 2020: a de facto professional sanction,
- The *Prosecutor's Office*'s launch of an investigation into Juan Carlos I's hidden accounts in June 2020: a de facto judicial sanction,
- The harsh statements made by the President of the *Government* in July 2020 upon the discovery of the second hidden account, which furthered reputational harm,
- The publication of the emeritus' farewell letter and his departure from the country, which implied an implicit assumption of responsibility and a personal punishment, and
- Finally, the regularization of his situation with the tax authorities in November and December as a partial display of compensation.

His departure from the country (interpreted by some as an escape and by others as banishment) was the incident that attracted the most attention on *Twitter*, where an intense debate has developed around the expatriation of the emeritus.

Although it has been a topic of great interest for the traditional press as well, they have extensively covered the tax adjustment (which had hardly any appeal for *Twitter*). In particular, *El país*, a media outlet clearly aligned with the institution and the *Government* (**De-Pablos**; **Ardèvol-Abreu**, 2009), has repeated this fact, which months later has become the core argument by which the *Prosecutor's Office* exonerated Juan Carlos I of responsibility.

With respect to the second part of our H2 –that diagonal oversight (exercised by the press and social networks) has been key in the promotion of horizontal oversight, specifically, for the parliamentary oversight of this institution– the quantitative data only partially confirm it. Only *El confidencial*'s coverage is (slightly) related to the attention given by the representatives to the scandal two days later, whereas the other coverage is barely related to parliamentary activity.

This disconnect, as shown by **Martín-Llaguno**, **Navarro-Beltrá**, and **Berganza** (2022), is explained by a dual parliamentary strategy in relation to the monarchy: the *Crown*'s detractors, who have focused on the *Government*'s oversight of public expenditure and corruption, relying, in effect, on the scandals published by digital media, and the parties defending the monarchy, which have been concerned with controlling the image of the emeritus through public television (which has not been analyzed in this study).

The results also allow us to confirm H3. Parliamentary oversight of the king emeritus has been exercised, but it has acted more as a tool for partisan communication than as an accountability tool, making diagonal oversight (media and social networks) more effective for accountability than horizontal oversight (*Parliament*). Public (social networks) and published (media) communication have played an essential role in promoting transparency, demanding accountability, and publicizing punishments The representatives' debate has focused on the launch of commissions of inquiry (unsuccessful) and the oversight of public expenditure. However, the parliamentary agenda has failed not only to achieve its political objectives but also to achieve communicative impact, as it has not been reflected on *Twitter* and has barely made it onto the media agenda. The establishment bubble, with

It could be said that parliamentary oversight of the king emeritus has been more a tool for partisan communication for internal consumption than an effective accountability tool

the political positions on the monarchy, has interested traditional newspapers, but not digital newspapers or *Twitter* users.

It could be said that parliamentary oversight of the king emeritus has been more a tool for partisan communication for internal consumption than an effective accountability tool.

We cannot end without mentioning the limitations of and future directions for this work.

First, our study only worked with a sample of newspapers in their online format. It would be worth expanding this to include leading news sources that have been traditionally monarchist (such as the *ABC*) or anti-monarchist (such as *el-diario.es, El español,* and *Okdiario*) to see how the results change. On the other hand, it seems logical that it was a digital media outlet (*El confidencial*) that had the exclusive and published the news a day before the rest, which was soon commented upon on social media, which sets the agenda. It would be interesting to analyze other cases in which no media outlet has this privilege to see whether the trend is repeated (whether digital media set the agenda of the traditional media or vice versa and the circumstances on which this depends).

Secondly, a future study that conducts an analysis of the sentiment of the texts from the three agendas and that evaluates the emotional dimension of communication and its effects on accountability is pending.

Thirdly, this study could be extended to observe the evolution of attention, frames, and feelings once the court case is closed and for subsequent events, such as the emeritus's return to Spain.

Fourth, this study's approach has been exclusively quantitative and linked to big data. It has left out other qualitative approaches, which must be addressed. When dealing with agendas, it is important to consider game framing and the discursive analysis of emotional brands in future studies.

Finally, the royal household and the King's family, despite theoretically being removed from political decision-making, are part of an institution with a lot of importance in Spain. In this sense, despite its arbitrary or neutral nature and its technical inability to respond directly (the King's acts being endorsed by the *Government*), the attention it receives from the media, social networks, and *Parliament* could be more related to its importance in Spain than to its nature.

This scandal has yet to be compared with one that affects an accountable institution (for example, a government party) and with one that affects other neutral institutions (the *Constitutional Court*, ombudsmen, or the Armed Forces) to determine what kind of oversight the media, *Parliament*, and social networks will exert.

We leave open a line of work to further explore the different forms of direct punishment imposed by public communication on unaccountable institutions as an unexplored dimension of accountability.

All these issues will be investigated in the near future.

6. Notes

1. Some authors speak of neutral or impartial institutions (Newton; Stolle; Zmerli, 2018); however, we agree with Garrido, Martínez and Mora (2020) that, in cases in which these entities participate in the exercise of power, they should be called unaccountable institutions (such as heads of state, councils of state, or modern monarchies) in the sense that they are not held directly accountable to the electorate for their actions and it is only possible to exercise horizontal oversight (the control of some institutions by others) over them.

2. These are: (a) politics and government; (b) crimes (financial and nonfinancial); (c) royal families, inheritances, and gossip; (d) parliamentary oversight; (e) corruption (plots); (f) international relations; (g) public spending; (h) prosecution; (i) structure of the State; (j) political position; (k) exit from Spain; and (I) historical figure.

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