

Supplementary materials

Conflicts of interest between systemic and corruptive: A conceptual compass for watchdog science journalists

Supplement A: Literature review

A.1 Search String

The search on PubMed was performed using the following search string:

"Conflict of Interest"[MeSH] AND ("financial"[tiab] OR "non-financial"[tiab] OR "nonfinancial"[tiab] OR "material"[tiab] OR "immaterial"[tiab] OR "personal"[tiab] OR "intellectual"[tiab]) AND ("health"[tiab] OR "medicine"[tiab] OR "medical"[tiab] OR "clinical"[tiab] OR "research"[tiab])

A.2 Prisma Chart

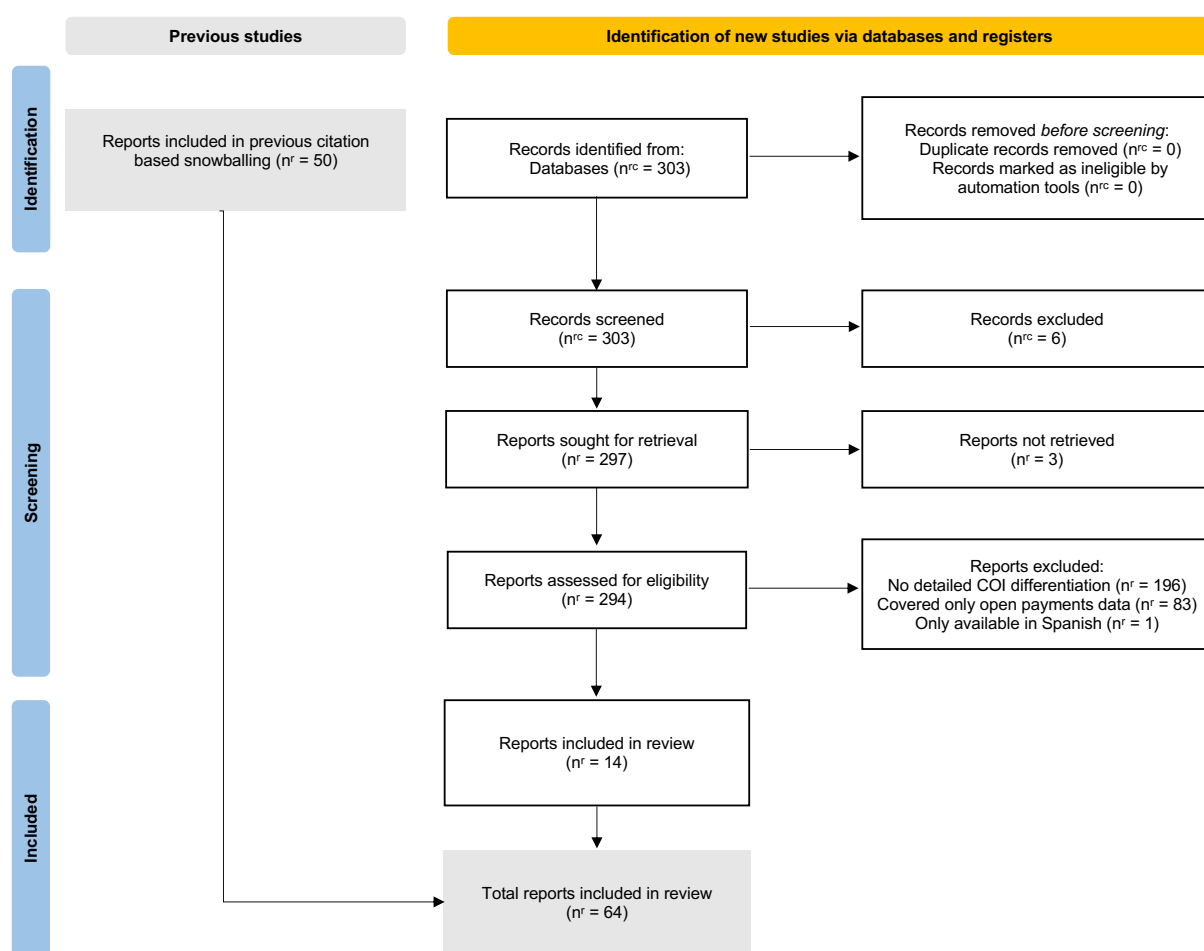


Figure A.1 : PRISMA 2020 flow diagram for updated systematic reviews.

The image was created using: Haddaway, N. R., Page, M. J., Pritchard, C. C., & McGuinness, L. A. (2022). PRISMA2020: An R package and Shiny app for producing PRISMA 2020-compliant flow diagrams, with interactivity for optimised digital transparency and Open Synthesis Campbell Systematic Reviews, 18, e1230. <https://doi.org/10.1002/cl2.1230>

A.3 Sources included in the exploratory and snowballing phases

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A.3 Literature additionally included after systematic keyword search

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A.4 Literature covering each dimension

Dimension of COI		References
Proprietary rights & dividend payout	Patents, utility models and royalties	AAAS, 2026; AkdÄ, 2024; Akl et al., 2021; Anderson et al., 2020; AWMF, 2017; Cell Press, 2026; Chimonas et al., 2021; Cochrane, 2023; Dao et al., 2018; Derwin et al., 2024; Donovan & Kaplan, 2012; EBM-Network, 2020; EMA, 2023; G-BA, n.d.; Garattini & Padula, 2019; GMC, 2023; Graham et al., 2022; Grundy et al., 2020b; Hinton et al., 2021; Hogan et al., 2023; Holz, 2018; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Nature Research, 2018; NICE, 2022; Qaseem et al., 2019; Resnik, 2023; Resnik et al., 2017; Springer, n.d.; STIKO, 2024; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
	Stock, warrants und shares in sector-based funds or companies	AAAS, 2026; AkdÄ, 2024; Akl et al., 2021; AWMF, 2017; Borysowski et al., 2021; Cell Press, 2026; Chimonas et al., 2021; Cooper & Golec, 2019; Cochrane, 2023; Dao et al., 2018; Derwin et al., 2024; EBM-Network, 2020; EMA, 2023; G-BA, n.d.; Glicksmann, 2022; Graham et al., 2021; Graham et al., 2022; Grundy et al., 2020b; Holz, 2018; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Komesaroff et al., 2019; Nature Research, 2018; NICE, 2022; Qaseem et al., 2019; Resnik, 2023; Resnik et al., 2017; Rodwin, 2017; Springer, n.d.; STIKO, 2024; Thieme, 2021; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
Industry marketing	Receipt of donations & sponsoring	AkdÄ, 2024; Akl et al., 2021; Anderson et al., 2020; Chimonas et al., 2021; Clinckemailli et al., 2022; Cochrane, 2023; EFPIA, 2019; EMA, 2023; Fabbri et al., 2018; FSA, 2024; Graham et al., 2022; Grundy et al., 2020b; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Murayama, 2025; Resnik, 2023; Sayed et al., 2024; Somers et al., 2024; U.S. Centers for Medicare & Medicaid Services, 2025; WHO, 2014
	Attendance of or payments and remuneration regarding continuing education courses and conferences (e.g. travel oder fees)	Anderson et al., 2020; Borysowski et al., 2021; Cell Press, 2026; Chimonas et al., 2021; Clinckemailli et al., 2022; Cochrane, 2023; EFPIA, 2019; El Bairi et al., 2024; Fabbri et al., 2018; Fickweiler et al., 2017; FSA, 2024; Fugh-Berman, 2021; Glicksmann, 2022; GMC, 2023; Graham et al., 2022; Hogan et al., 2023; Hollander et al. 2019; Holz, 2018; IQWIG, 2023; Murayama, 2025; Nature Research, 2018; NICE, 2022; Sayed et al., 2024; STIKO, 2024; Thieme, 2021; U.S. Centers for Medicare & Medicaid Services, 2025
	Receipt of promotional gifts, sample packs and sponsored meals; contact to representatives	Chimonas et al., 2021; Clinckemailli et al., 2022; El Bairi et al., 2024; Fabbri et al., 2018; Fickweiler et al., 2017; Gagliardi et al., 2017; Garattini & Padula, 2019; Grundy et al., 2020b; Hogan et al., 2023; Hollander et al. 2019; Huntoon et al., 2021; ICMJE, 2024;

		Komesaroff et al., 2019; Lieb & Scheurich, 2014; Lo & Field, 2009; Murayama, 2025; NICE, 2022; O'Connor et al., 2016; Rodwin, 2017; Sayed et al., 2024; Schünemann et al., 2015; U.S. Centers for Medicare & Medicaid Services, 2025
Non-research partnerships	Paid consultancy work	AAAS, 2026; AkdÄ, 2024; Akl et al., 2021; Anderson et al., 2020; AWMF, 2017; Borysowski et al., 2021; Cell Press, 2026; Chimonas et al., 2021; Clinckemaiilli et al., 2022; Cooper & Golec, 2019; Cochrane, 2023; Dao et al., 2018; Derwin et al., 2024; EBM-Network, 2020; EFPIA, 2019; El Bairi et al., 2024; EMA, 2023; Fabbri et al., 2018; FSA, 2024; Fugh-Berman, 2021; G-BA, n.d.; GMC, 2023; Graham et al., 2021; Graham et al., 2022; Grundy et al., 2020b; Hogan et al., 2023; Holz, 2018; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Lo & Field, 2009; Murayama, 2025; Nature Research, 2018; NICE, 2022; Qaseem et al., 2019; Resnik, 2023; Resnik et al., 2017; Rodwin, 2017; Sayed et al., 2024; Schünemann et al., 2015; Somers et al., 2024; Springer, n.d.; STIKO, 2024; Thieme, 2021; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
	Paid expert opinions and authorship	AAAS, 2026; AkdÄ, 2024; Cochrane, 2023; Derwin et al., 2024; El Bairi et al., 2024; Garattini & Padula, 2019; G-BA, n.d.; Grundy et al., 2020b; Holz, 2018; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Murayama, 2025; Nature Research, 2018; Qaseem et al., 2019; Resnik, 2023; Schünemann et al., 2015; Somers et al., 2024; Springer, n.d.; STIKO, 2024; Thieme, 2021; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
	Peer-to-peer marketing: Paid lecturing activities, trainings, member of a speaker bureau & social media advertising	AAAS, 2026; AkdÄ, 2024; Anderson et al., 2020; AWMF, 2017; Borysowski et al., 2021; Clinckemaiilli et al., 2022; Cooper & Golec, 2019; Cochrane, 2023; Dao et al., 2018; Derwin et al., 2024; EBM-Network, 2020; Fabbri et al., 2018; Fugh-Berman, 2021; Glicksmann, 2022; GMC, 2023; Graham et al., 2022; Grundy et al., 2020b; Hogan et al., 2023; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Lo & Field, 2009; Murayama, 2025; Nature Research, 2018; Persaud et al., 2024; Qaseem et al., 2019; Resnik, 2023; Sayed et al., 2024; Schünemann et al., 2015; Somers et al., 2024; STIKO, 2024; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
Research partnerships	Involvement in Industry-sponsored studies, e.g. study physician/principal investigator	AkdÄ, 2024; Akl et al., 2021; AWMF, 2017; Clinckemaiilli et al., 2022; Donovan & Kaplan, 2012; EBM-Network, 2020; Fickweiler et al., 2017; FSA, 2024; G-BA, n.d.; Glicksmann, 2022; Graham et al., 2022; IQTIG, 2017; IQWIG, 2023; Murayama, 2025; Schünemann et al., 2015; STIKO, 2024; U.S. Centers for Medicare & Medicaid Services, 2025

	Clinical observation studies and seeding trials	Donovan & Kaplan, 2012; FSA, 2024; Glicksmann, 2022; Murayama, 2025
	Paid and guest authorship	AWMF, 2017; Holz, 2018; EBM-Network, 2020; Akl et al., 2021; Chimonas et al., 2021; AkdÄ, 2024; Somers et al., 2024; Derwin et al., 2024; G-BA, n.d.)
	Employment and third party funding	AAAS, 2026; AkdÄ, 2024; Akl et al., 2021; AWMF, 2017; Bauer et al., 2025; Borysowski et al., 2021; Cell Press, 2026; Chimonas et al., 2021; Cooper & Golec, 2019; Cochrane, 2023; Dao et al., 2018; EBM-Network, 2020; EMA, 2023; El Bairi et al., 2024; EFPIA, 2019; G-BA, n.d.; Fickweiler et al., 2017; Glicksmann, 2022; Graham et al., 2021; Graham et al., 2022; Grundy et al., 2020b; Hinton et al., 2021; Hogan et al., 2023; Holz, 2018; ICMJE, 2024; IQTIG, 2017; IQWIG, 2023; Komesaroff et al., 2019; Lo & Field, 2009; Murayama, 2025; Nature Research, 2018; NICE, 2022; Qaseem et al., 2019; Resnik, 2023; Resnik et al., 2017; Rodwin, 2019; Sayed et al., 2024; Schünemann et al., 2015; Springer, n.d.; STIKO, 2024; Thieme, 2021; U.S. Centers for Medicare & Medicaid Services, 2025; U.S. Food & Drug Administration, 2014; WHO, 2014
Beliefs & stances	Member of a "school"	AWMF, 2017; Bauer et al., 2025; Grundy et al., 2020b; Holz, 2018; Rodwin, 2019; Thieme, 2021; Wiersma, 2024
	Fixed or strong views / Public expression of opinions	AAAS, 2026; Akl et al., 2021; Bauer et al., 2025; Cochrane, 2023; Dao et al., 2018; Garattini & Padula, 2019; Grundy et al., 2020a; Grundy et al., 2020b; Komesaroff et al., 2019; NICE, 2022; Qaseem et al., 2019; Rodwin, 2019; Schünemann et al., 2015; Springer, n.d.; Thieme, 2021; Wiersma, 2024
Interests regarding career or research	Career advance (e.g. promotion, publication or obtaining grants)	Akl et al., 2021; Bauer et al., 2025; Donovan & Kaplan, 2012; EBM-Network, 2020; GMC, 2023; Grundy et al., 2020b; Lo & Field, 2009; Rodwin, 2017; Rodwin, 2019; Wiersma, 2024
	Expert in certain field (intellectual legacy)	Grundy et al., 2020b; NICE, 2022; Rodwin, 2019; Schünemann et al., 2015; Thieme, 2021; Wiersma, 2024; Rodwin, 2017
Interpersonal relationships	Direct rivalries or friendships OR with a member of an interest group	AAAS, 2026; AWMF, 2017; Bauer et al., 2025; Chimonas et al., 2021; Dao et al., 2018; Garattini & Padula, 2019; GMC, 2023; Grundy et al., 2020a; Komesaroff et al., 2019; Lo & Field, 2009; Qaseem et al., 2019; Resnik, 2023; Resnik et al., 2017; Rodwin, 2019; Springer, n.d.; Thieme, 2021; WHO, 2014
	Relationships with interest groups (unpaid consultancy work, Membership / involvement in professional societies or other interest groups)	AAAS, 2026; AkdÄ, 2024; Akl et al., 2021; AWMF, 2017; Bauer et al., 2025; Chimonas et al., 2021; Cochrane, 2023; EBM-Network, 2020; EMA, 2023; Graham et al., 2021; Grundy et al., 2020b; Holz, 2018; ICMJE, 2024; IQWIG, 2023; Nature Research, 2018; NICE, 2022; O'Connor et al., 2016; Qaseem et al., 2019; Resnik, 2023; Rodwin, 2019;

		Schünemann et al., 2015; Springer, n.d.; STIKO, 2024; Thieme, 2021; Wiersma, 2024; WHO, 2014
Wish for status & respect		Bauer et al., 2025; Grundy et al., 2020b; Wiersma, 2024; Rodwin, 2017

Supplement B: Interviews

B.1 Interview Guideline

- Introduction to the research project
- Information regarding the interview procedure
- Information Data protection (declaration of consent)
- Start of recording

Introductory questions

1. What is your current role?
2. What are your daily tasks?
3. What role do medical experts/contact with them play in your work?

Key questions

Question 1: How would you define a conflict of interest?

→ Follow-up questions: What types of conflicts of interest regarding medicine and research are you familiar with?

Question 2: What types of conflicts of interest would you consider relevant to your work or journalism in general?

→ Follow-up questions: What conflicts of interest do you look out for in your daily work? Which ones are particularly important to you?

Question 3: What does checking conflicts of interest look like in a real-life situation for you?

→ Follow-up question: Where do you start? Are there fixed procedures or guidelines? Where do you reach your limits?

Question 4: What tools/databases do you use/know of for researching conflicts of interest?

Question 5: How do you deal with identified conflicts of interest internally?

→ Follow-up question: Are there internal editorial discussions about this/who decides? Are experts with conflicts of interest not consulted after all? Where is the line between conflicts of interest being considered “relevant” and becoming “problematic”?

Question 6: How do you deal with conflicts of interest that you have researched externally?

Question 7: In what form would an assistance system have to provide information on conflicts of interest in order for it to be helpful?

→ Follow-up question: Specific data/totals or rather hints? Should the system already perform an “evaluation”?

Conclusion

Are there any additional points that we have not yet discussed, but you find important regarding this topic?

B.1 Codebook

Code	Category	Definition	Example (all interviews were done in German and subsequently translated to English)
1	Experts role in journalism		
1.1	Reflection on the role of experts	General reflections on the role of medical experts in journalism.	E3: "And actually, my perception is that this phenomenon, which in medicine experts, we should actually place much less emphasis on experts and more on the evidence behind them, is actually the underlying issue in journalism. And this high, high level of trust in experts is something I would actually prefer to see corrected."
1.2	Provision of background information	Statements about experts as a source of background information.	E1: "You also have conversations with the experts, many of them in the background, which of course is also part of the job, simply to bring yourself up to speed, to be able to recognize when something is really relevant or when it will become relevant." E6: "Or we conduct background discussions, informative interviews, where we ask an expert on a specific topic and they tell us what they know. And that helps us a little bit to shorten the research process."
1.3	As an expert in media	Statements about the extent to which experts appear directly and by name in reports, e.g., as sources of quotes or original sound bites.	E4: "But of course I like to include quotes, especially when it comes to opinions that I myself am not allowed to express or don't want to express. Then I do resort to quotes. And many media outlets also want to include original sound bites, and then they get them, yes."

1.4	As subject of investigation/ reporting	Statements about the role of experts as the subject of research/reporting rather than as contributors.	E2: "So in this respect, medical experts, for example, can not only be interlocutors who you call to clarify, double-check or obtain specific knowledge, but also the subject of critical reporting."
2	Conflicts of interest: Fundamentals & definitions		
2.1	General definition	Attempts to define conflicts of interest and interests, e.g., primary and secondary.	E3: "So, a conflict of interest exists in situations where a primary interest is unduly influenced by a secondary interest or where there is a risk that it will be influenced. Whether this actually happens is irrelevant, but I am working with the Thompson definition, which is also the basis for our work here." E1: "So I would define a conflict of interest as, let's say, the researcher or whoever it may be, (.) if they receive a significant amount of money from third parties, for, let's say, topic X..."
2.2	Types of conflicts of interest		
	2.2.1 Non material	Statements about different types of non-material interests or conflicts of interest. The division into material/non-material is based on the previous clustering and includes „Beliefs & stances”, “Interests regarding career or research”, “Interpersonal relationships” and “Wish for status & respect”	E1: "Nevertheless, of course, with every expert, if we take the example of [Mr. X] again briefly, you always have to look at personal things with everyone. So every expert could, of course, simply have a personal agenda for all sorts of reasons, whether it's something they experienced in childhood or something they experienced themselves in the hospital. This may have triggered a small agenda-setting process in him, which is why he is so fanatical about opinion A on a particular topic."
	2.2.2 Material	Statements about different types of material interests or conflicts of interest. The division into material/non-material is based on on the previous clustering and includes „Proprietary rights & dividend payout”,	E5: "So for us, the biggest conflict of interest is when we feel that someone is, to put it bluntly, making money from it. Of course, every doctor earns money, but that they want to sell a product. That they describe a therapy as good and at the same

		“Industry marketing”, “Non-research partnerships” and “Research partnerships”	time earn money beyond the normal medical practice of treating patients. And that is a huge problem for us, especially when we don't feel that the expert is telling us anything wrong."
2.3	The "normality" of conflicts of interest in medicine	Statements that conflicts of interest, or connections to pharmaceutical manufacturers in medicine and (bio)medical research, are part of the system and should not be viewed as negative per se.	E5: "That's also a gray area. I would say that finding a professor who does scientific work and doesn't give lectures is actually impossible, because that's part of their job. And of course, lectures are also rewarded, because that's their work. It's not always so black and white. That makes the whole thing relatively complicated." E1: "And so I think the most important researchers in the world are very closely associated with many pharmaceutical representatives or whatever, because that's important. Take drug research, for example. It doesn't start with a researcher, it starts with a pharmaceutical manufacturer who develops the drug. And it's somehow very logical that money flows from a pharmaceutical manufacturer."
2.4	Criticism: Lack of transparency	Comments about the fact that transparency regulations (especially in Germany) are insufficient. Criticism of disclosure practices that make journalistic work more difficult.	E2: "Conflicts of interest must be transparent and should not depend on whether someone thinks it's good or not, whether they agree with it or not. I would like to see more regulation in this area." E5: "We should talk more about this kind of thing in general. [...] Firstly, of course, our hands are sometimes tied because we don't know what's going on, because there is no lobby register or anything like that for medical professionals, which I find scandalous."
3	Researching conflicts of interest		
3.1	Structure and process		
	3.1.1 Research drivers	Statements about what triggers a more in-depth investigation of conflicts of interest.	E2: "Well, when certain things are particularly touted, i.e., certain therapies, treatments, diagnoses, are particularly

			touted as breakthroughs, when only positive things are reported about something, then I automatically have an alarm signal inside me that makes me think, wait a minute, take a look at this guy, what else he might have done or who else he works for. The same can of course be said in reverse, but that's much rarer, when something is done extremely badly or distracts attention."
	3.1.2 Procedure	Statements about whether there is a fixed procedure for researching conflicts of interest / what strategies are pursued.	E2: "But there's no pattern, so there's no special procedure or anything like that." E4: Interviewer: "So, is there a specific order or workflow, or is it just a...? E4: No, it's just googling names." E5: "Yes, but it's not something that's written down in that sense. It's more of a best practice, really."
3.2	Independent research	Statements about independent research into conflicts of interest using possible databases or contact points (apart from the experts themselves).	
	3.2.1	FSA transparency lists	E3: "There's this VFA database, payments, money payments from companies, which I haven't looked at in a while, where they make every effort not to make it transparent. That's one place you could look."
	3.2.2	Own website/resume	E3: "You can also look at his own CV, if he has published it, so to speak. You can look at his institute's project list or his personal project list." E5: "If it's a practice or a clinic, you can go to the website and take a look."

	3.2.3	Committees/guidelines	E3: "...perhaps also if a guideline committee is involved. You can find references to relationships in the guideline declarations." E2: "...that's also an institution that people like to refer to, namely the German Medical Association's Drug Commission, which of course takes a very thoughtful approach to conflicts of interest. So someone who is active there is fundamentally reliable in my opinion."
	3.2.4	Other media	E4: "What I always do, if they have already appeared in the media, is that sometimes it is already listed there, then it is even easier."
	3.2.5	Search engine	E1: "First of all, I think it's a pretty simple Google search for the expert."
	3.2.6	Studies/ publications	E6: "First, of course, you check whether the name is on the list of authors. I think it goes without saying that you take a look there. Then, of course, when you do your research, you also find out who pays these people, whether they work for anyone."
	3.2.7	Assessments by others/inquiries	E2: "That's always interesting, too. You sometimes talk to the creators of such sites and ask if they've noticed anyone. That's always a clue, too. I mean, talking to other people who are active in the same profession."
3.3	Enquiries to experts	Statements about direct contact with experts as part of the research into conflicts of interest.	E1: "Yes, well, the first step for us is really a personal conversation. So if we have an expert, we ask them either in writing or verbally on the phone, whatever, about their conflicts of interest, or rather about any significant conflicts of interest."

3.4	Limits	Statements about when the research reaches its limits, e.g., because data availability is restricted.	E4: "No, if someone doesn't want me to find the information, then I won't find it. So, I think I'm realistic enough to admit that and say no. If someone never talks about it, is always very careful that it's not published anywhere, not even in conference papers and such, then I don't think you have a chance of finding anything." E5: "So if it really happens with fraudulent intent, then of course I wouldn't stake my life on it. Then you also have to see how much effort we can put into it."
4	Dealing with conflicts of interest (internal)		
4.1	Process	Statements about what the next steps are when conflicts of interest are identified within the editorial team or among the editors.	E1: "Yes, well, we actually discuss this a lot internally. First of all, of course, there's the editor's gut feeling. So if they jump on it in the sense of, ah, I have an opinion on this and I want to hear my colleague's opinion on it, for example. That's the first instance, of course." E3: "So, we actually classify the information first according to whether it is a conflict of interest, so to speak, and then, in the second stage, according to how serious we consider it to be. If we say that it is serious, then the person is rejected and is not involved in the project at all, as a rule."
4.2	Relevant factors	Factors that influence the decision on how to deal with conflicts of interest editorially	
	4.2.1 Number of COI	Statements about the quantity of conflicts of interest.	E2: "So it's perhaps also the accumulation of conflicts of interest [...] "
	4.2.2 Specific context	Statements about the fact that it is a context-dependent decision.	E2: "Well, everyone has to understand that it always depends on the context. You know, it's a transfer of 10,000 euros to a doctor. That's not problematic or non-problematic per se. You have to look at what he's getting the money for. Is there an appropriate service behind it or not? How does he deal with it?"

4.2.3 Weight of the statement	Statements about weighing up the role/importance of the statement in the journalistic product and how extreme the experts themselves communicate.	E3: "Well, that depends very much on the weight, let's talk about an expert now, the weight that this expert has, and now on an editorial contribution, a journalistic contribution. So how much I have to rely on him. And how extensive the statement is and how serious the statement is, so to speak, and how serious the consequences of my article would be. So, depending on these variables, conflicts of interest must be dealt with appropriately." E6: "So the more extreme or radical the opinion that this person represents, the more likely you should look for someone else in addition, (...) because that's not really normal for scientists. In research, it's not normal to hold radical opinions; rather, it's a matter of weighing things up."
4.2.4 Plausibility of statements	Plausibility/verifiability of expert statements as a criterion for how critically conflicts of interest are classified and for general credibility.	E5: „It's not just a matter of checking out the expert personally, but also of checking the plausibility of what is being said. And that is a very important component, because if it is an assessment that is shared by many who are also renowned and recognized." E6: "But there are also positive experiences. We once had an interview with a press spokesperson from a company. [...] And even he said that this is not the solution. We are a small part of the whole. And if we contribute to this, then a lot still needs to happen. Etc. But he didn't do the kind of advertising that you would actually expect. We wouldn't have broadcast that uncritically."
4.2.5 How experts deal with their own conflicts of interest	How experts deal with their own conflicts of interest as a criterion for credibility.	E2: "Dealing with conflicts of interest, that all plays a role. So someone who openly says, 'I received 5000 euros last year for this and that and that,' is perhaps less serious than someone who only receives 3000 euros but would never admit it and always tries to hide it. So in that respect, it's always how you deal with it that's the decisive factor."
4.2.6 Time frame & payment amount	The timing/duration of the relationships and the payment amount as criteria for the severity of conflicts of interest among experts.	E3: "The duration of the relationship is also perhaps the most important aspect. So, was €500 paid for a lecture three years

			ago, or was it €2000? Or have I been a consultant for a company for five years?" E4: "If I get the impression that, well, he gave a lecture at a conference sometime in 1835 and coincidentally the pharmaceutical company was also there, then I'll talk to him about it and ask him what it was like back then. Most of the time, it's not a problem at all and then it's fine."
4.3	Consequence	Statements about the consequences after weighing up the criteria named in in 4.2.	E2: "My consequence would be to look for someone else somehow. So that I have at least a second or third person to talk to about the topic." E6: "We once had a case where we were discussing something very critical, where there were so many opinions that we naturally consulted several experts with different backgrounds. And that resulted in four people, four opinions. And then the paragraph was deleted. Of course, sometimes you have to do that."
4.4	Problem: Subjectivity & perception	Descriptions of the problem that there is no uniform definition of a conflict of interest.	E1: "Well, that's always the thing, as you asked me at the beginning for a definition of it, even researchers often have their own idea of what actually is a conflict of interest and what somehow isn't. And of course, we often just ask them if they have a conflict of interest without getting very specific about what we actually mean. And then one person might say, okay, that's one, and the other might say, that's not one."
5	Dealing with conflicts of interest (external)		

5.1	Reception	Reflection on the extent to which conflicts of interest among experts in the audience are accepted.	E6: "We have an academic audience, which is almost entirely made up of university students, as far as I can see, or graduates, or people who are graduating from high school and are about to start college. (...) That's why it's perhaps not quite so concrete for us. But I have the feeling that it's a topic that is discussed so much, but that could of course also be a bias because I'm stuck in a bubble, that people already realize that when you say we surveyed the company ourselves, that's not a neutral answer, I think people intuitively understand that. (...)"
5.2	Own approach	Statements about the experts' own approach to conflicts of interest vis-à-vis the public (in journalistic products).	E4: "Because they are no longer experts in my eyes when there are conflicts, I don't have to communicate anything." E6: "Well, I believe that you can write anything in journalism as long as you clearly state where it comes from. (...)"
5.3	Reflection on other editorial offices/general	Reflection on how other editorial offices or experts in the public sphere generally deal with conflicts of interest.	E1: "Well, given that there's always a big outcry when they're not disclosed, I often wonder how many conflicts of interest actually don't appear in journalistic articles, to be honest. Even though they are visible, either through us or through the experts themselves." E5: "But especially when it comes to a lot of information from the internet, whether it's YouTube or other channels, there's a lot going on there that really causes concern. Because, well, when I look at what influencers are spreading all day long and what they earn for it, yes, what they earn with it and from whom and how that is then also guided by interests, I find that okay when it comes to makeup products, for example. But when it comes to medical things, nutrition, and so on, it's really questionable. (...)"
6	Assistance system		

6.1	Development process	Statements about what the development process for the system should look like.	E3: "And depending on that, it's important to consider sustainability from the outset, so to speak. So, the first step is probably to develop a concept. And then to see whether a database can actually be built on the basis of that concept. And that's often the disadvantage, that there's a project that's set up. But you have to keep in mind that perhaps it's not even the initial collection of data that's the main work, but keeping it up to date."
6.2	Requirements for content	Statements about what information the system should provide and the level of detail of the information.	E2: "If I could have my wish, it would of course always be the more transparent, the better." E3: "[...] but in principle, I would find it better if it said 'has collaborated with company Y on drug X' than 'has collaborated with company', just with the company. So, if it's as specific and detailed as possible, so to speak."
6.3	Requirements for presentation	Reflections on possible/desired forms of presentation	E1: "Ultimately, it would have to be a website where you have a search bar, nothing more, and you enter someone's name and then it just spits out, I don't know, some kind of home page for that person that looks the same for every expert, something like that." E4: "I'm such a fan of data journalism presentations where, I don't know, you click on something. With Northdata, for example, when you click on a name, it automatically shows connections to certain companies [...] But I think if you have the opportunity to set up a new tool like this, you should think about something like that right away, because I think it would be very, very, very helpful. (..)"

6.4	Evaluation by the assistance system	Reflection on the question of the extent to which the system should "only" provide data or also perform some kind of evaluation.	E4: "I'm team pure database. [...] That's why I wouldn't evaluate anything in general, but would always leave the evaluation to those who ultimately have to deal with the data. But that's just my personal opinion." E5: "But I think it would be extremely difficult to represent that in a traffic light system. So if someone is doing a study like that and is on the payroll of the researchers who are conducting research at the University Medical Center in Hamburg, I don't know, researching an Alzheimer's drug. And that is being financed by a pharmaceutical company that also wants to manufacture this drug. Yes, then of course you have the problem of how to evaluate that. Is he now on the payroll of the pharmaceutical industry? Is he just a researcher from the hospital and the research is financed by them because otherwise the hospital couldn't do the research at all? I think these are questions that would be extremely difficult to answer with a simple answer."
6.5	Accompanying communication	tatements about the desire for accompanying communication/transparency through the system itself.	E1: "And depending on that, it's a matter of addressing sustainability from the outset, so to speak. So, the first step is probably to develop a concept. And then to see whether a database can actually be built on the basis of the concept. And that's often the disadvantage, that there's a project that's set up. But you have to keep in mind that perhaps it's not even the initial collection of data that's the main work, but keeping it up to date."

6.6	Concern/ doubt	Statements about concerns and doubts regarding the system, possible undesirable side effects.	E1: "So, if there were such a platform, as I said, which unfortunately would have to be based on complete honesty in Germany, then everything would have to be made very, very transparent, that all the information provided here is voluntary. And that brings us back to the issue that it's always very unfair, because those who are well-behaved report the information, but then they get crucified for reporting it. [...] And those who simply keep quiet, who may have much less research funding, but who would be much more noteworthy, would never be found or would not be included. And that would, of course, sometimes distort the picture, I think. (..)." E3: "The only disadvantage is that it tends to pillory those who are at least transparent. And those who conceal their information can hide in the shadows, and they are actually the ones who really need to be targeted."
6.7	Benefit	Statements about whether the system would be used and to what extent it could be helpful in everyday journalism..	E5: "But transparency is what would make the work much easier, of course, and it would certainly also make it a bit more professional, because let's not kid ourselves – none of us are immune to overlooking something or falling for something or realizing afterwards that we shouldn't have done it that way. (...) That will always happen, but it shouldn't, and as little as possible. In that respect, a transparency system that creates transparency, more transparency, even if it couldn't be infallible or complete, would of course be a very good aid."

Supplement C: Key questions for journalists

While the framework presented in this article is primarily conceptual, its practical value lies in helping journalists approach COI more systematically. As suggested by one of the reviewers, the following key questions offer one way to use it in everyday reporting, organized along three stages of the journalistic process: researching a source, reflecting on one's own editorial judgment, and deciding what to disclose to the audience.

Questions journalist should ask their sources

- Do you have financial or institutional ties relevant to this topic?
- How could your career, reputation, or personal relationships be affected by the outcome (of a study / a political decision / regulation etc.)?

Questions journalist should ask themselves

- Who stands to gain or lose from this finding being reported, and how?
- Have I considered my own proximity to the actors or institutions involved?
- How does the source handle disclosure – openly, reluctantly, or not at all?

What journalists should always report on

- Obvious COI regarding the topic (material and non-material) and why they chose a certain source regardless.
- Whether such connections are – to a certain extent – typical, unavoidable or exceptional in the field and context.