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## The Huntsman Post, June 2013

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# THE HUNTSMAN POST

JUNE 2013 ISSUE

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Dr. William F. Shughart II has studied IRS audits.

Professor William F. Shughart II, of the Huntsman School of Business, said the recently reported IRS action of auditing non-profit groups based on their political leanings is not new, but rather it is part of a historical pattern in which the federal agency's practices have...

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## ANALYTICAL RIGOR

### Professor Diana Thomas Has

# Created a Series of Innovative Teaching Videos



Diana Thomas has made unique teaching videos.

Professor Diana Thomas worked with the Institute for Humane Studies recently to create four innovative, highly graphic, short videos that illustrate some intriguing ideas in her field of research, public choice. The videos are free online as part of the Learn Liberty series...

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# Huntsman Student Assists With First Lady's Luncheon in D.C.



Jamie Pickett assisted with First Lady event.

Huntsman student Jamie Pickett was doing an internship in Washington, D.C., when she was invited to work on organizing and hosting The First Lady's Luncheon, an annual celebration and fundraiser that has been held since 1912. The event is hosted by Washington's Congressiona...

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# Huntsman Post

## Recent IRS Actions Are Part of a Pattern, Says Huntsman Professor William F. Shughart II

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By Steve Eaton

Professor William F. Shughart II, of the Huntsman School of Business, said the recently reported IRS action of auditing non-profit groups based on their political leanings is not new, but rather it is part of a historical pattern in which the federal agency's practices have been influenced by political considerations.

In fact, Dr. Shughart co-authored a related 2001 study that was published in the peer-reviewed scholarly journal *Economics & Politics*; the study found that individual tax returns were statistically less likely to be audited if the taxpayer's Congress member sat on a committee overseeing the IRS or if the taxpayer lived in a jurisdiction important to the incumbent U.S. president or to his political party.

Dr. Shughart, who is the J. Fish Smith Professor in Public Choice, outlined his findings in a column published recently in *Investor's Business Daily*. The op-ed, based on Dr. Shughart's co-authored work with Michael Reksulak of Georgia Southern University and Marilyn Young of Lipscomb University, summarized information obtained from the IRS itself, containing details about audits of individual tax returns from 1992 to 1997. The dataset did not include taxpayers' names or any other personal information about them.

Dr. Shughart said that President Franklin D. Roosevelt used the IRS to try to silence critics of his "New Deal" and that President Richard Nixon was famous for bringing his "enemies list" to the attention of the IRS--the IRS "microscopically" examined the tax returns of those who were on that list. Dr. Shughart also said that President John F. Kennedy launched an IRS program known as the "Ideological Organizations Project," which was used to investigate right-wing groups.

Dr. Shughart said that it is not uncommon for members of Congress to exercise their political influence by directly contacting leaders of federal agencies to lobby on behalf of constituents or other special interest groups. He said Representatives and Senators who sit on congressional committees with budget controls and authority to confirm presidential appointees to senior positions in the federal bureaucracy can wield effective political influence, especially when doing so may advance their own political careers.

"If you are a member of one of those committees and you know, in part, that your re-election prospects depend upon how your constituents are treated by federal bureaucrats and you start getting complaints from some of your campaign contributors that the IRS is putting its heavy hand on them, you just get on the telephone," he said. "You call the director of the IRS and say, 'Lay off. What are you doing?' And that happens all the time with telephone and postal communication from Capitol Hill to the bureaus."



Dr. William F. Shughart II has studied IRS audits.

Dr. Shughart said that the study he and his co-authors completed also showed that audit rates were “substantially lower in so-called battleground states” where presidential elections are close. The study found that “the IRS is not a rogue government agency, but rather is an effective bureaucratic agent of its political sponsors.”

IRS officials have said the recent patterns of audits that have been revealed were the result of decisions made by lower-level workers in Cincinnati. On June 6, *The Wall Street Journal*, however, reported that two IRS employees told congressional investigators that IRS officials in Washington, D.C., helped direct the probe of so-called Tea Party and Patriot groups that began in 2010.

“Although the investigation of the latest IRS scandal is still ongoing,” Dr. Shughart writes, “it would be stunning to find that the agency’s administrators and bureaucratic functionaries acted on their own.”

Dr. Shughart maintains that such abuses will likely continue.

Dr. Shughart wrote in his op-ed, “No one, other than the most naïve observer of American politics, should be shocked to find that the IRS, like all bureaucracies, is susceptible to political manipulation. It’s happened before and will probably happen again.”

# Huntsman Post

## Huntsman Students Prepare Rigorously Before Going Global

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By Allie Jeppson

When students return from Global Learning Experiences in the summer, they report that the word "vacation" is not one they would ever use to describe their experiences. The students also report that they work especially hard during the grueling academic weeks that precede the summer trips.

"We tell students that if they want to go on a vacation, don't come with us," said Global Enrichment Director Liz Allred. "These programs are very much about learning and are absolute work."

This summer, the Huntsman Go Global Program is hosting a number of international trips, which are now underway. Students have the opportunity to visit the Asian countries of Vietnam, China, and South Korea; Chile and Peru in South America; or Russia and Turkey in Eastern Europe. Their time in each country includes visits with professionals and executives of local and multi-national businesses, which help them gain a better understanding of the cultural business customs, Ms. Allred said.

"There are company cultures that reflect the local culture," she said, "and you have to be sensitive to what is occurring in a country in order to do business there."

This is where student preparation comes in.

The semester before their trip, all students in the Go Global Program are required to take an introductory course — Foundations for International Programs — that is specific to each trip. This course gives students a background on the culture, history, government, and economy of the countries they will visit so that when they meet with business professionals, they have a basis for discussion and a foundation on which to further their knowledge.

"We look at the country's business environment, how they do business in those countries," said Clifford Skousen, faculty advisor for the South America trip and a Huntsman accounting professor. "We also try to create a sense of creativity that just because we do something a certain way here in our culture, it doesn't necessarily mean it's the best way."

In the class, students complete a number of assignments, including group work, company briefings, and presentations, to help prepare for their visits with businesses.

"When we're visiting these organizations we expect the students to be knowledgeable, engaged and to have questions," Dr. Skousen said.

The program also allows students to earn up to 12 additional business credits during the month of May, prior to their travel experience and continuing through their travels. These classes take on an accelerated form of learning as each class is held Monday through Friday for one and a half hours. A regular semester's worth of content is taught during this short time, and the material covered in each class period is approximately equivalent to what is taught in a regular semester's week, Ms. Allred said. She added that this schedule would be



Jake Rhodes studied in St. Petersburg, Russia.

no problem for a student taking only one class, but many students in the Go Global Program take three or four classes, and the load can become quite intense.

Political science major Luribel de la Rosa Gonzalez is earning a business minor through the Go Global Program. In preparation for her trip to South America she took three management classes during the month of May. Though she felt four courses would have been too much, she thinks the classes taken before the trip were very beneficial.

“The classes help because when we visit the companies, we’re going to know what’s going on,” she said.

As a participant in the Asia trip, Kyle Draper — a junior majoring in international business and management information systems — agreed that the preparation would be helpful, even though as a missionary for The Church of Jesus Christ of Latter-day Saints, he had already been exposed to the Korean culture.

“I didn’t really get to see the business culture (on my mission) I just got to see the everyday culture. In talking to people, they said the business culture is a whole different realm,” he said. “It’s something that I wanted to experience and that I feel will definitely help me further my knowledge of the overall Korean culture.”

While much of the students’ preparation and traditional classroom learning takes place before they leave on their trips, the work continues even during their travels.

Ms. Allred said students are still responsible for homework in each of their classes, but the reports and assignments they complete, during and after their trips, are tied to the various visits they go on. These assignments help students apply principles they have learned in a global context, she added.

It’s hard work, but overall, it’s a beneficial experience, both academically and culturally, she said.

“Now that I’ve had that preparation, I see the value of those classes,” said international business and economics major Susana Pantigoso. “I can’t imagine going to South America having no clue about what’s going on in politics right now or the main issues of the country.”

# Huntsman Post

## Professor Diana Thomas Has Created a Series of Innovative Teaching Videos

Professor Diana Thomas worked with the Institute for Humane Studies recently to create four innovative, highly graphic, short videos that illustrate some intriguing ideas in her field of research, public choice. The videos are free online as **part of the Learn Liberty series**, with the goal of offering a “starting point for conversations on important questions.”

In a video called, “**How to Rig a Majority Vote**,” she explains “Condorcet’s Paradox” which illustrates how a person with the power to set the order of primary votes can exercise power over the voting outcome.

One of her videos explains, using the example of sugar, why small concentrated groups of producers often have more political influence than large groups of dispersed consumers. Dr. Thomas argues that Coca-Cola is made with corn syrup partly because of the subsidies and protection the sugar lobby has been able to secure for sugar farmers and refiners.

In another video, she explains why it is rational to be ignorant about politics. Because one vote almost never decides an election, the benefits of being an informed voter are essentially zero, she maintains. The cost of staying informed, on the other hand, can be significant. As a result, it is rational to be ignorant about politics, she says.

You can find a list of all of her videos [here](#). Dr. Thomas is currently also teaching three short online courses on similar topics as part of the Learn Liberty Academy Program. You can sign up for these free programs on the [Learn Liberty Academy website](#).

### Learn Liberty Video Series Titles

[How to Rig a Majority Vote](#)

[Why Do Politicians All Sound the Same?](#)

[Why Are Voters So Uninformed?](#)

[Why Is There Corn in Your Coke?](#)

# Huntsman Post

## Huntsman Student Assists with First Lady's Luncheon in D.C.

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By Allie Jeppson

Huntsman student Jamie Pickett was doing an internship in Washington, D.C., when she was invited to work on organizing and hosting The First Lady's Luncheon, an annual celebration and fundraiser that has been held since 1912. The event is hosted by Washington's Congressional Club — a club for the spouses of congressional members — and exclusively entertains more than 1,000 VIPs and special guests.

On the day of the event, Jamie was busy with a radio and clipboard in hand, assisting with head table seating arrangements, a VIP reception, the introduction of honorary guests, and other preparations.

Jamie is an international business and economics graduate from Cove, Utah. She was approached in February 2013 about helping with the May 15th event by Ann Santini, the wife of former congressman James D. Santini of Nevada, and chairwoman of the First Lady's Luncheon Head Table Committee.

Jamie became acquainted with Ms. Santini during her internship in Washington D.C. with The Church of Jesus Christ of Latter-day Saints' Public and International Affairs Office. About a month after the internship began, Ms. Santini asked Jamie to help her with the luncheon.

"Needless to say, I was happy to take the job," Jamie said.

Though simultaneously managing the duties of an internship and planning a Congressional Club event called for long workdays, Jamie was able to handle both loads.

"For the internship, I did a lot of your everyday office tasks like answering phone calls, keeping track of files, working with the database, and helping with correspondence," she said. "In addition, I drafted letters, attended congressional hearings, researched the news, and created briefings for the office."

Jamie's duties in relation to the luncheon were slightly different.

"In preparation for the luncheon, I called all of the offices, on behalf of the Congressional Club, of the head table guests to find out the best way to correspond," Jamie said, noting that a few guests of the head table included Ms. Deborah Boehner, Ms. Jane Roberts, Ms. Teresa Heinz Kerry, and Ms. Landra Reid, to name a few.

"Because of this, I was their main contact for the event," she said. "If they had any special food requests, changes in their schedule, or questions about details, they had my cell phone number, and I would make those arrangements."

On the day of the actual event, Jamie arrived at the Hilton Hotel early in the morning to brief a 10-person staff that would assist with the head table. Jamie said that she prepared flash cards on each guest for herself and the staff, complete with names, photos, titles, and protocol order, and informed the staff of name pronunciations and any special circumstances.



Jamie Pickett helped organize the First Lady's Luncheon.

Jamie also was prepared with seating charts, diagrams of the hotel, program scripts, and a timeline broken up into five-minute increments on the First Lady Michele Obama's whereabouts.

"The entire time I had back-up plans and blank seating charts so I could change quickly in case a person did not arrive," she said. "Our staff was continuously on the radio updating each other on various things that came up during the event. For example, since Ms. Obama was delayed, we had to change a lot of the script at the last second since it was written as if she were sitting there."

Jamie said that though her responsibilities with her internship and the luncheon were very diverse, both jobs taught her to work professionally over the phone, be part of an organizational structure, and how to recover from mistakes while working quickly and efficiently.

She also noted that without her education and skills that she learned at the Huntsman School of Business, she wouldn't have had the opportunities that she did.

"The Huntsman School taught me how to network, be proactive, and manage my time well," she said. "I don't think I would have had this opportunity without those three things."