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## The Real Effects of Mandated Information on Social Responsibility in Financial Reports: Evidence from Mine-Safety Records

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**Highlights**

- Results illustrate that including information on social responsibility in financial reports can have real effects
- Dodd-Frank's requirement to include mine-safety records in financial reports improves safety but reduces productivity
- Market reactions and changes in ownership suggest that MSD increases awareness of mine safety
- Novel data on citations, injuries, and labor productivity allows identification of real effects
- Novel setting where information is available elsewhere allows identification of the incremental effect of financial report inclusion

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