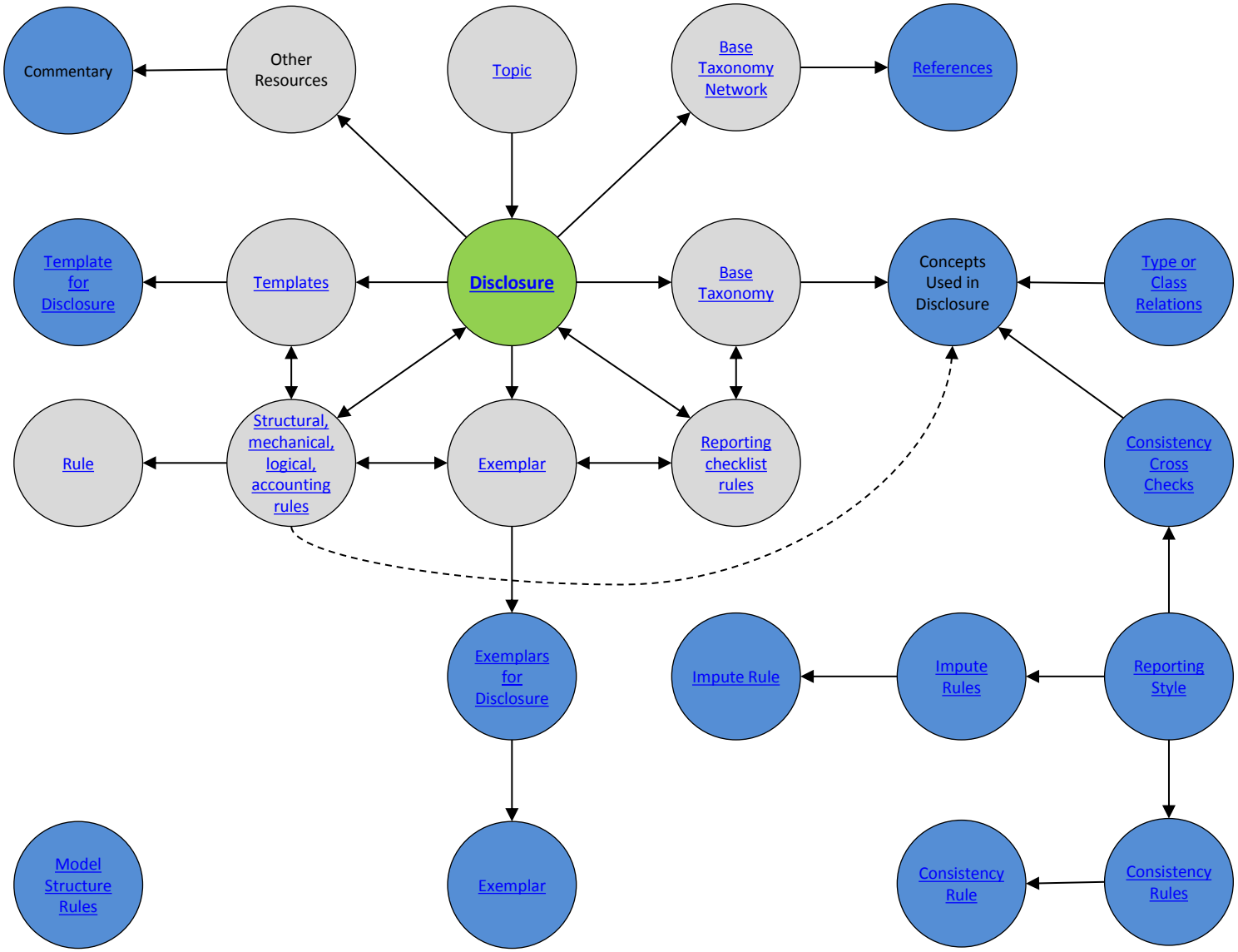Financial Reporting Semantics for IPSAS Reporting Scheme – Web of *Machine-readable* Business Logic