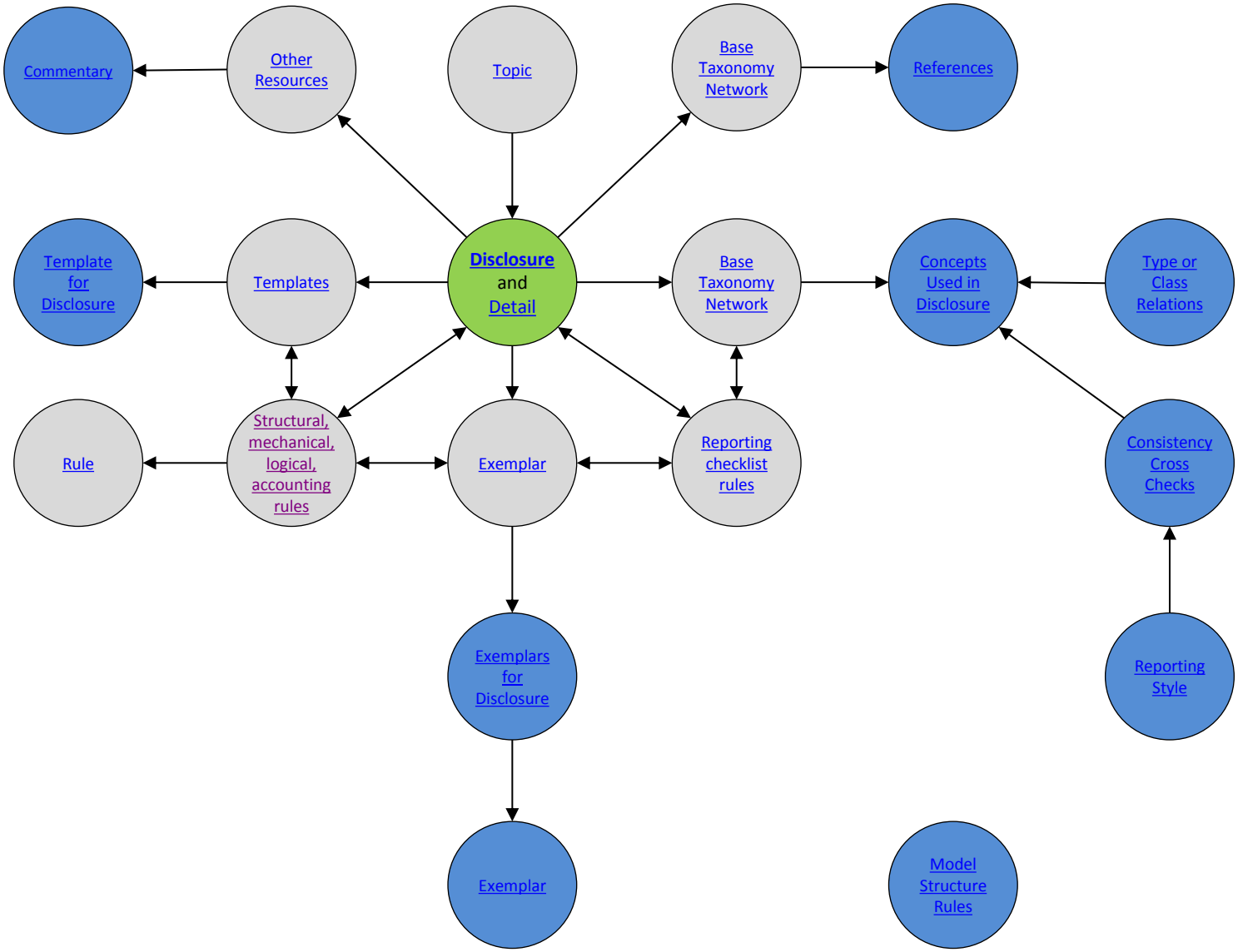Financial Reporting Semantics for US GAAP – Web of HUMAN-readable Business Logic