

	Item 1	Item 2	...	Item n
User1	$s_{1,1}$	$s_{1,2}$	...	$s_{1,n}$
User2	$s_{2,1}$	$s_{2,2}$		$s_{2,n}$
...	...	...	...	...
User m	$s_{m,1}$	$s_{m,2}$		$s_{m,n}$

$$U_k = (s_{k,1}, s_{k,2}, \dots, s_{k,n}) \in Q^n$$

$$I_j = (s_{1,j}, s_{2,j}, \dots, s_{m,j}) \in Q^m$$

