

$$\begin{array}{c} \text{users} \end{array} \begin{array}{c} \xrightarrow{\text{artists}} \\ \left[ \begin{array}{c} X \end{array} \right] = \begin{array}{c} \text{users} \end{array} \left[ \begin{array}{c} U \end{array} \right] \begin{array}{c} \left[ \begin{array}{c} S \end{array} \right] \begin{array}{c} \xrightarrow{\text{artists}} \\ \left[ \begin{array}{c} V \end{array} \right] \end{array} \end{array}$$

Singular  
Values  
(diagonal)