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$$[A | b] = \left[\begin{array}{ccc|c} a_{11} & \dots & a_{1, N^2-N+1} & b_1 \\ \vdots & \ddots & \vdots & \vdots \\ a_{N^2-N+1, 1} & \dots & a_{N^2-N+1, N^2-N+1} & b_{N^2-N+1} \\ \vdots & \ddots & \vdots & \vdots \\ 0 & \dots & 0 & b_{N^2} \end{array} \right] = [A^{(1)} | b^{(1)}]$$

① use $E_i^{(1)}$ to eliminate x_i from the equation $E_{i+1}^{(1)} \dots E_{i+N}^{(1)}$
 need N multiplications to compute m_{ij} , $i+1 \leq j \leq i+N$

$$\begin{aligned} & \text{and } \left(E_{i+1}^{(1)} - m_{i, i+1} E_i^{(1)} \right) \rightarrow E_{i+1}^{(i+1)} \text{ need } N+1 \\ & \left(E_{i+2}^{(1)} - m_{i, i+2} E_i^{(1)} \right) \rightarrow E_{i+2}^{(i+2)} \text{ need } N+1 \\ & \vdots \\ & \left(E_{i+N}^{(1)} - m_{i, i+N} E_i^{(1)} \right) \rightarrow E_{i+N}^{(i+N)} \text{ need } N+1 \end{aligned} \left. \vphantom{\begin{aligned} & \left(E_{i+1}^{(1)} - m_{i, i+1} E_i^{(1)} \right) \rightarrow E_{i+1}^{(i+1)} \text{ need } N+1 \\ & \left(E_{i+2}^{(1)} - m_{i, i+2} E_i^{(1)} \right) \rightarrow E_{i+2}^{(i+2)} \text{ need } N+1 \\ & \vdots \\ & \left(E_{i+N}^{(1)} - m_{i, i+N} E_i^{(1)} \right) \rightarrow E_{i+N}^{(i+N)} \text{ need } N+1 \end{aligned}} \right\} \text{total } N(N+1)$$

for $1 \leq i \leq N^2-N$

$$\text{So, } [A^{(1)} | b^{(1)}] \rightarrow [A^{(N^2-N+1)} | b^{(N^2-N+1)}] = \left[\begin{array}{ccc|c} x & \dots & x & 0 \\ \vdots & \ddots & \vdots & \vdots \\ 0 & \dots & x & x \\ \vdots & \ddots & \vdots & \vdots \\ 0 & \dots & x & x \end{array} \right] \begin{array}{c} b_1 \\ \vdots \\ b_{N^2-N+1} \\ \vdots \\ b_{N^2} \end{array}$$

we need $(N^2-N)(N)(N+1)$ multiplications

$$\textcircled{2} \quad \left[A^{(N^2-N+1)} \mid b^{(N^2-N+1)} \right] = \left[\begin{array}{ccc|c} x & \dots & x & \\ & \ddots & & \\ & & x & \dots & x \\ & & & \ddots & \\ & & & & x & \dots & x \\ & & & & & \ddots & \\ & & & & & & x & \dots & x \end{array} \right] \begin{array}{l} \leftarrow E_{N^2-N+1}^{(N^2-N+1)} \\ \leftarrow E_{N^2}^{(N^2-N+1)} \end{array}$$

we focus on $n \times n$ submatrix that every entries are non zero

$\Rightarrow$ we need $\frac{2N^3+3N^2-5N}{6}$ multipl. such that

$$\left[A^{(N^2-N+1)} \mid b^{(N^2-N+1)} \right] \rightarrow \left[\begin{array}{ccc|c} x & \dots & x & 0 \\ & \ddots & & \\ & & x & \dots & x \\ & & & \ddots & \\ & & & & x & \dots & x \\ & & & & & \ddots & \\ & & & & & & x & \dots & x \end{array} \right] \begin{array}{l} \leftarrow E_{N^2-N+1}^{(N^2)} \\ \leftarrow E_{N^2}^{(N^2)} \end{array} = \left[A^{(N^2)} \mid b^{(N^2)} \right]$$

$$\textcircled{3} \quad \left[A^{(N^2)} \mid b^{(N^2)} \right] \rightarrow \left[A^{(2N^2)} \mid b^{(2N^2)} \right]$$

where $A^{(2N^2)}$ is diagonal matrix

we need $(2N)(N^2-N) + 2 \sum_{j=1}^{N-1} (N-j)$

$$\textcircled{4} \quad \text{need } N^2 \text{ to compute solution } x_i = \frac{b^{(2N^2)}}{a_{i,i}^{(2N^2)}}$$

$$\begin{aligned} \text{by } \textcircled{1}\textcircled{2}\textcircled{3}\textcircled{4}, \text{ total} &= (N^2-N)(N)(N+1) + \frac{2N^3+3N^2-5N}{6} \\ &+ (2N)(N^2-N) + 2 \sum_{j=1}^{N-1} (N-j) + N^2 \\ &= N^4 + \dots \end{aligned}$$