$$a_{ij}^{(k)} = \begin{cases} a_{ij}^{(k-1)} & \text{se } i = 1, 2, ..., k-1 \text{ e } j = 1, 2, ..., n+1 \\ 0 & \text{se } i = k, k+1, ..., n \text{ e } j = 1, 2, ..., k-1 \\ a_{ij}^{(k-1)} - \frac{a_{ik-1}^{(k-1)}}{a_{k-1,k-1}^{(k-1)}} a_{k-1,j}^{(k-1)} & \text{se } i = k, k+1, ..., n \text{ e } j = k, k+1, ..., n+1 \end{cases}$$