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Here we try to split the data into roughly equal parts. The first, last and process controlling element j are given as:

$$i \left\lfloor \frac{n}{p} \right\rfloor + \min(i, r)$$
$$(i+1) \left\lfloor \frac{n}{p} \right\rfloor + \min(i+1, r) - 1$$
$$\min\left(\left\lfloor \frac{j}{\left\lfloor \frac{n}{p} + 1 \right\rfloor} \right\rfloor, \left\lfloor \frac{j-r}{\left\lfloor \frac{n}{p} \right\rfloor} \right\rfloor \right)$$

And the second method as:

Obviously the second method is easier and more efficient.