## 1 FEM model

The problem is

$$\Delta \bar{p} - \frac{1}{c_0^2} \frac{\partial^2 \bar{p}}{\partial^2 t} = f$$

with initial condition

$$\bar{p}(0, \mathbf{r}) = b(r)$$

Let

$$v = \frac{\partial \bar{p}}{\partial t}$$

then we have

$$\bar{p}_t - v = 0$$
$$\Delta \bar{p} - \frac{1}{c_0^2} v_t = f$$

and absorbing boundary condition

$$\frac{\partial \bar{p}}{\partial \mathbf{n}} = - \frac{1}{c_0} \frac{\partial \bar{p}}{\partial t}$$

 $\frac{\partial \bar{p}}{\partial \mathbf{n}}$  is the normal derivative at the boundary. This is a the time-varying FEM model. by discretizing according to t, we have

$$(\frac{\bar{p}^{n} - \bar{p}^{n-1}}{\delta t}, \phi)_{\Omega} - (\theta v^{n} + (1 - \theta)v^{n-1}, \phi)_{\Omega} = 0$$

$$-(\Delta((\theta \bar{p}^{n} + (1 - \theta)\bar{p}^{n-1}), \nabla \phi)_{\Omega} - \frac{1}{c_{0}}(\frac{\bar{p}^{n} - \bar{p}^{n-1}}{\delta t}, \phi)_{\partial\Omega} - \frac{1}{c_{0}^{2}}(\frac{v^{n} - v^{n-1}}{\delta t}, \phi)_{\Omega} = (\theta f^{n} + (1 - \theta)f^{n-1}, \phi)_{\Omega}$$

we obtain

$$M\bar{p}^{n} - (\delta t \,\theta)Mv^{n} = M\bar{p}^{n-1} + \delta t \,(1-\theta)\,M\,v^{n-1} \\ (-c_{0}^{2}\,\delta t \,\theta A - c_{0}\,B)\bar{p}^{n} - Mv^{n} = (c_{0}^{2}\,\delta t \,(1-\theta)A - c_{0}B)\bar{p}^{n-1} - M\,v^{n-1} + c_{0}^{2}\delta t (\theta F^{n} + (1-\theta)F^{n-1})$$

Write the above two equations as a matrix form

$$\left( \begin{array}{cc} M & -(\delta t\,\theta)M \\ c_0^2\,\delta t\,\theta A + c_0\,B & M \end{array} \right) \left( \begin{array}{c} \bar{p}^n \\ v^n \end{array} \right) \ = \ \left( \begin{array}{c} G_1 \\ G_2 \end{array} \right)$$

where

$$\left( \begin{array}{c} G_1 \\ G_2 \end{array} \right) = \left( \begin{array}{c} M \bar{p}^{n-1} + \delta t \, (1-\theta) M v^{n-1} \\ (-c_0^2 \, \delta t \, (1-\theta) A + c_0 B) \bar{p}^{n-1} + M \, v^{n-1} - c_0^2 \delta t (\theta F^n + (1-\theta) F^{n-1}) \end{array} \right)$$

From the above matrix, we can obtain

$$(M + (\delta t \,\theta \,c_0)^2 A + c_0 \,\delta t \,\theta \,B)\bar{p}^n = G_1 + (\delta t \,\theta)G_2$$

$$Mv^n = -(c_0^2 \,\delta t \,\theta \,A + c_0 B)\bar{p}^n + G_2$$