A set of m linear equations in n variables is called a system of linear equations or a linear system.

 $a_{11}x_1 + a_{12}x_2 + \dots + a_{1n}x_n = b_1$ $a_{21}x_1 + a_{22}x_2 + \dots + a_{2n}x_n = b_2$: $a_{m1}x_1 + a_{m2}x_2 + \dots + a_{mn}x_n = b_m$

In the linear system above each a_{ij} and b_i will be numbers and each x_j will be a variable. $(1\leq i\leq m;\,1\leq j\leq n\,)$

A *solution* for a linear system is an ordered n-tuple $(s_1, s_2,..., s_n)$ of numbers that makes each equation in the system true when the values $s_1, s_2,..., s_n$ are substituted for $x_1, x_2,..., x_n$ respectively.

The set of all possible solutions for a linear system is called the *solution set* for the system. Two linear systems are called *equivalent* if they have the same solutions set.

We solve linear systems by a systemetic procedure that allows us to replace one system with an equivalent system that is easier to solve. The following three actions produce equivalent linear systems:

Replacement – Replace one equation by the sum of itself and a multiple of another equation $(kE_j+E_i\to E_i)$

Interchange – Interchange two rows $(E_j \leftrightarrow E_i)$

Scaling – Multiply all entries in a row by a nonzero constant ($kE_i \rightarrow E_i$)