

```
#pragma acc parallel loop copyin(M[0:Mh*Mw] | copyin(N[0:Nw*Mw])
    copyout(P[0:Mh*Nw])
for (int i=0; i<Mh; i++) {
    =
}

#pragma acc parallel copyin(M[0:Mh*Mw] | copyin(N[0:Nw*Mw])
    copyout(P[0:Mh*Nw])
{
    #pragma acc loop
    for (int i=0; i<Mh; i++) {
        =
    }
}
```