L. A

The procedure to solve this problem calculates the fraction of the unknown quantity that is left after the subtraction: $1 - \overline{2} \ \overline{4} = \overline{4}$.

Then the inverse of this fraction is determined: $1: \overline{4} = 4$, and the given result is multiplied by it: 4 * 5 = 20.

As in the text of UC 32162 the sDm.xr=f is always constructed with the verb jrj and the intermediate results are announced as "xpr.t jmpw" "That which results is".