

$$M = M_{\mathcal{B}}(f) = \left(\begin{array}{c|ccc} * & & & 0 \\ \hline & 0 & \cdots & 0 \\ \hline * & & & Id_{m-1} \\ & & & \vdots \\ & & & -a_{m-1} \end{array} \right) \left. \begin{array}{l} \\ \\ \\ \end{array} \right\} \begin{array}{l} n-m \\ \\ m \end{array}$$

$$n-m+1 \rightarrow \left(\begin{array}{c|ccc} * & & & 0 \\ \hline * & \cdots & * & \\ \hline & & & 0 \\ & & & Id_{m-1} \\ & & & \vdots \\ & & & -a_{m-1} \end{array} \right) \left. \begin{array}{l} \\ \\ \\ \end{array} \right\} \begin{array}{l} n-m \\ \\ m \end{array}$$