$$A(z^{-1}) = 1 + a_1 z^{-1} + a_2 z^{-2} + \dots + a_{n_a} z^{-n_a}$$

$$B(z^{-1}) = 1 + b_1 z^{-1} + b_2 z^{-2} + \dots + b_{n_b} z^{-n_b}$$

$$y(k) = \frac{B(z^{-1})}{A(z^{-1})}u(k) + \frac{1}{A(z^{-1})}v(k)$$

$$Y(k) = \left[ y_1(k)y_2(k) \vdots y_{qo}(k) \right] = \Theta \Phi = \left[ \theta_{1,1} \cdots \theta_{1,qo\,ny+qi\,nu-1} \vdots \cdots \vdots \theta_{qo,1} \cdots \theta_{qo,qo\,ny+qi\,nu-1} \right] \left[ y_1(k-1) \vdots y_{qo}(k) \vdots y_{qo}(k) \right]$$