$$\mathfrak{M}(\mathcal{K}) = \sum_{j=1}^{m} \cdot \mathfrak{M}(K_{j}),$$

$$(K_i) + \mathfrak{M}\left(\begin{pmatrix} K_i & L \\ N & K_{i+1} \end{pmatrix}\right) + \mathfrak{M}(K_{i+2}) + \ldots + \mathfrak{M}(K_m)$$

obtain therefore an isomorphism

$$2\left(\binom{K_i L}{N K_{i+1}}\right) \cong \mathfrak{M}\left(\binom{K_i 0}{0 K_{i+1}}\right). \tag{19}$$

k and consider the $k \times k$ matrices

$$=\begin{pmatrix}E&0\\0&\mathfrak{A}\end{pmatrix}$$
, where $\mathfrak{A}=\begin{pmatrix}K_i(x)&0\\0&K_{i+1}(x)\end{pmatrix}$;

$$= \begin{pmatrix} E & 0 \\ 0 & \mathfrak{A}' \end{pmatrix}, \text{ where } \mathfrak{A}' = \begin{pmatrix} K_i(x) & L(x) \\ N(x) & K_{i+1}(x) \end{pmatrix}.$$

somorphism (19) we have an isomorphism

$$\mathfrak{M}(\mathcal{X}_1) \cong \mathfrak{M}(\mathcal{X}_1). \tag{20}$$

re equivalent to some characteristic matrices $xE = \Lambda_1$ and we obtain by Theorem 3 and (20) that the matrices \mathcal{H}_1 and we that this is impossible.

k are such that

$$U(x)\mathcal{H}_1' = \mathcal{H}_1V(x)$$
.

I V into blocks U_{ij} , V_{ij} corresponding to the blocks of the equations

$$U_{21} = \mathfrak{A}V_{21}, \tag{21}$$

$$U_{22}\mathfrak{A}' = \mathfrak{A} V_{22}. \tag{22}$$

ments of the matrix U_{21} belong to the ideal P. In view of $|U_{22}| \in P$. Therefore, $|U| \in P$ and the matrix U(x) is non-coof of Theorem 6.

es and Strong Invariants

Here announced in [7]. If $A \in R_m$ we denote by Ann(A) the R[x] with F(A) = 0. As was shown in [14] the ideal Ann(A) the two leading Fitting invariants:

$$(E - A): \mathcal{D}_{m-1}(xE - A)) = (\chi_A(x): \mathcal{D}_{m-1}(xE - A)).$$
 (23)

y determined if for any matrix $B \subseteq R_m$ the condition $A \sim B$ conditions: Ann(A) = Ann(B) and $A \sim B$. By (23) it is clear ces are canonically determined. Before we describe polyest derive some more specific results about the ideal Ann(A).

rix $A \in R_m$ is a monic polynomial $F(x) \in R[x]$ of smallest mal polynomial of a matrix is not in general unique. For

 $\mathbf{Z}/4$ has minimal polynomials x^2 and x(x + 2). The proper-

rices over R are not well studied. For example it is unnimal polynomial of a matrix which divides the characteris-

tial for $A \in R_m$ and $H(x) \in Ann(A)$. Then H(x) = Q(x)F(x) + Id L(A) = 0. Here we have $L(x) \in J[x]$ since otherwise by a a monic polynomial $L_0(x)$ which is an associate of L(x) with this is impossible since $L_0(A) = 0$. We have therefore

$$\operatorname{Ann}(A) = (F(x)) + \operatorname{Ann}(A) \cap J[x]. \tag{24}$$