

Write a matrix $\beta \in R$ in the block form $\begin{pmatrix} x & y \\ z & w \end{pmatrix}$, where $x \in Mr(k)$, and similarly, write $\alpha \in A$ in the block form $\alpha = \begin{pmatrix} 0 & 0 \\ u & v \end{pmatrix}$. Since $\beta\alpha = \begin{pmatrix} x & y \\ z & w \end{pmatrix} \begin{pmatrix} 0 & 0 \\ u & v \end{pmatrix} = \begin{pmatrix} yu & yv \\ wu & wv \end{pmatrix}$, the condition for $\beta A \subseteq A$ amounts to $y = 0$. Therefore, $IR(A)$ is given by

the ring of “block lower-triangular” matrices $\left\{ \begin{pmatrix} x & 0 \\ z & w \end{pmatrix} \right\}$. Quotienting out the ideal $\left\{ \begin{pmatrix} 0 & 0 \\ z & w \end{pmatrix} \right\}$, we get the eigenring $ER(A) \cong Mr(k)$.