# THE LATTICE OF IDEALS OF $M_{R}\left(R^{2}\right), R$ A COMMUTATIVE PIR 

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(Received 20 June 1990; revised 20 November 1990)

Communicated by P. Schultz


#### Abstract

In this paper we characterize the ideals of the centralizer near-ring $N=M_{R}\left(R^{2}\right)$, where $R$ is a commutative principle ideal ring. The characterization is used to determine the radicals $J_{\nu}(N)$ and the quotient structures $N / J_{\nu}(N), \nu=0,1,2$.


1991 Mathematics subject classification (Amer. Math. Soc.): 16 A 76.

## 1. Introduction

Let $R$ be a ring with identity and let $G$ be a unitary (right) $R$-module. Then $M_{R}(G)=\{f: G \rightarrow G \mid f(a r)=f(a) \cdot r, a \in G, r \in R\}$ is a nearring under function addition and composition, called the centralizer near-ring determined by the pair $(R, G)$. When $G$ is the free $R$-module on a finite number of (say $n$ ) generators, then $M_{R}\left(R^{n}\right)$ contains the ring $\mathscr{M}_{n}(R)$ of $n \times n$ matrices over $R$, and in this case the known structure of $\mathscr{M}_{n}(R)$ can be used to obtain structural results for $M_{R}\left(R^{n}\right)$. An investigation of these relationships was initiated in [5]. (As in [5] we restrict our attention to the case $n=2$, which shows all the salient features, for ease of exposition.)

When $R$ is an integral domain, it was shown in [5] that $M_{R}\left(R^{2}\right)$ is a simple near-ring. Moreover, when $R$ is a principal ideal domain, there is a lattice isomorphism between the ideals of $R$ and the lattice of two-sided

[^0]invariant subgroups of $M_{R}\left(R^{2}\right)$. In this work we turn to the case in which $R$ is a commutative principal ideal ring and investigate the lattice of ideals of $M_{R}\left(R^{2}\right)$. Here the situation is quite different from that of the principal ideal domain.

Let $R$ be a commutative principal ideal ring with identity. It is wellknown ([1], [8]) that $R$ is the direct sum of principal ideal domains (PID) and special principal ideal rings (PIR). A special PIR is a principal ideal ring which has a unique prime ideal and this ideal is nilpotent. Thus a special PIR is a local ring with nilpotent radical $J=\langle\theta\rangle$ (the principal ideal generated by $\theta$ ). If $m$ is the index of nilpotency of $\langle\theta\rangle$, then every non-zero element in a special PIR, $R$, can be written in the form $a \theta^{l}$ where $a$ is a unit in $R, 0 \leq l<m, l$ is unique and $a$ is unique modulo $\theta^{m-l}$. Furthermore every ideal of $R$ is of the form $\left\langle\theta^{j}\right\rangle, 0 \leq j \leq m$. We mention that special PIR's are chain rings. (See [3] and the references there for information and examples of finite chain rings.)

Our work also has geometric connections. Specifically, let $R$ be a principal ideal ring and let $\mathscr{C}$ be a cover (see [2]) of $R^{2}$ by cyclic submodules. Then for each $f \in M_{R}\left(R^{2}\right)$ and each $\mathscr{C}_{\alpha} \in \mathscr{C}$, there exists $\mathscr{C}_{\beta} \in \mathscr{C}$ such that $f\left(\mathscr{C}_{\alpha}\right) \subseteq \mathscr{C}_{\beta}$. Hence $M_{R}\left(R^{2}\right)$ is a set of operators for the geometry $\left\langle R^{2}, \mathscr{C}\right\rangle$ and we obtain a generalized translation space with operators as investigated in [4].

Throughout the remainder of this paper all rings $R$ will be commutative principal ideal rings, unless specified to the contrary, with identity and all $R$-modules will be unitary. We let $N=M_{R}\left(R^{2}\right)$ denote the centralizer nearring and all near-rings will be right near-rings. For details about near-rings we refer the reader to the books by Meldrum [6] or Pilz [7]. Also, for any set $S$, let $S^{*}=S \backslash\{0\}$.

The objective of this investigation is to determine the ideals of $N=$ $M_{R}\left(R^{2}\right)$. After developing some general results in the next section we establish the characterization of the ideals of $N$ in Section 3. As mentioned above, the situation here differs from the PID situation. In fact, we find for a special PIR, $R$, a very nice bijection between the ideals of $R$ and the ideals of $M_{R}\left(R^{2}\right)$. In the final section we use our results to determine the radicals $J_{\nu}(N), \nu=0,1,2$, and we find the quotient structure $N / J_{\nu}(N)$.

## 2. General results

We start out with an arbitrary (not necessarily commutative principal ideal) ring $S$ with identity and suppose $S=S_{1} \oplus \cdots \oplus S_{t}$ is the direct
sum of the ideals $S_{1}, S_{2}, \ldots, S_{t}$. Then $1=e_{1}+e_{2}+\cdots+e_{t}$ where $\left\{e_{i}\right\}$ is a set of orthogonal idempotents, $e_{i}$ the identity of $S_{i}$. Note further that $S^{2}=S_{1}^{2} \oplus \cdots \oplus S_{t}^{2}$, and let $\binom{x}{y} \in S^{2},\binom{x}{y}=\binom{x_{1}}{y_{1}}+\cdots+\binom{x_{1}}{y_{i}},\binom{x_{i}}{y_{i}} \in S_{i}^{2}$. For $f \in M_{S}\left(S^{2}\right), f\binom{x}{y}=f\left(\binom{x_{1}}{y_{1}}+\cdots+\binom{x_{1}}{y_{i}}\right)=\binom{a_{1}}{b_{1}}+\cdots+\binom{a_{t}}{b_{i}},\binom{a_{i}}{b_{i}} \in S_{i}^{2}$. But $\left.f\binom{x}{y} e_{i}=f\binom{x}{y} e_{i}\right)$ implies $f\binom{x_{i}}{y_{i}}=\binom{a_{i}}{b_{i}}$, so we obtain $f\binom{x}{y}=f\binom{x_{1}}{y_{1}}+\cdots+$ $f\binom{x_{t}}{y_{i}}$ and $f\left(S_{i}^{2}\right) \subseteq S_{i}^{2}$.

If $M_{i}=M_{S}\left(S_{i}^{2}\right)$, then $\varphi: M \rightarrow M_{1} \oplus \cdots \oplus M_{t}$ defined by $\varphi(f)=$ $\left(f_{1}, \ldots, f_{t}\right)$, where $f_{i}=f \mid S_{i}^{2}$, is a near-ring homomorphism. Moreover, $\varphi$ is onto. For, if $\left(g_{1}, \ldots, g_{t}\right) \in M_{1} \oplus \cdots \oplus M_{t}$, define $g: S^{2} \rightarrow S^{2}$ by $g\binom{x}{y}=g_{1}\binom{x_{1}}{y_{1}}+\cdots+g_{t}\binom{x_{t}}{y_{t}}$, where $\binom{x}{y}=\binom{x_{1}}{y_{1}}+\cdots+\binom{x_{t}}{y_{t}}$. Then $g \in M$ and $\varphi(g)=\left(g_{1}, \ldots, g_{t}\right)$. Next, suppose $f \in M$ and $\varphi(f)=0$. This means that $f \mid S_{i}^{2}=0, i=1,2, \ldots, t$, so $f \equiv 0$, and hence $\varphi$ is an isomorphism.

Since $S_{i} \subseteq S$, we have $M_{S}\left(S_{i}^{2}\right) \subseteq M_{S_{i}}\left(S_{i}^{2}\right)$. On the other hand, for $s \in$ $S, s=s_{1}+\cdots+s_{t}, s_{i} \in S_{i}$, and for $\binom{a_{i}}{b_{i}} \in S_{i}^{2},\binom{a_{i}}{b_{i}} s=\binom{a_{i}}{b_{i}}\left(e_{1} s_{1}+\cdots+e_{t} s_{t}\right)=$ $\binom{a_{i}}{b_{i}} s_{i}$. Thus if $f \in M_{S_{i}}\left(S_{i}^{2}\right)$, then $f\left(\binom{a_{i} i}{b_{i}} s\right)=f\left(\left(\begin{array}{l}a_{i} \\ b_{i}\end{array} s_{i}\right)=f\left(a_{i} a_{i}\right) s_{i}=f\left(\begin{array}{l}a_{i} i\end{array}\right) s\right.$, i.e., $f \in M_{S}\left(S_{i}^{2}\right)$. We have established the following result.

Theorem 2.1. Let $S=S_{1} \oplus \cdots \oplus S_{t}$ be a direct sum of ideals $S_{1}, \ldots, S_{t}$. Then $M_{S}\left(S^{2}\right) \cong M_{S_{1}}\left(S_{1}^{2}\right) \oplus \cdots \oplus M_{S_{t}}\left(S_{t}^{2}\right)$.

Let $K=K_{1} \oplus \cdots \oplus K_{t}$ be a direct sum of near-rings with identities $e_{i}$, and let $B$ denote an ideal of $K$. Note that $B \cap K_{i}$ is an ideal of $K_{i}$, and for $b \in B, b=\left(b_{1}, \ldots, b_{t}\right)$, we have $b e_{i}=b_{i} e_{i}=b_{i}$, which implies $b_{i} \in B \cap K_{i}$. Thus $B=\left(B \cap K_{1}\right) \oplus \cdots \oplus\left(B \cap K_{t}\right)$, and so, from the previous theorem, to determine the ideals of $M_{S}\left(S^{2}\right)$ it suffices to determine the ideals of the individual components.

If $R$ is a commutative PIR, then, as stated above, $R$ is the direct sum of principal ideal domains (PID) and special PIR's, say $R=R_{1} \oplus \cdots \oplus R_{t}$. From Theorem 2.1, $N=M_{R}\left(R^{2}\right) \cong M_{R_{1}}\left(R_{1}^{2}\right) \oplus \cdots \oplus M_{R_{t}}\left(R_{t}^{2}\right)$, so we are going to determine the ideals of $M_{R_{i}}\left(R_{i}^{2}\right)$. We know, however, if $R_{i}$ is a PID then $M_{R_{i}}\left(R_{i}^{2}\right)$ is simple, so the only ideals are $M_{R_{i}}\left(R_{i}^{2}\right)$ and $\{0\}$. (See [5, Theorem II.12].) It remains to determine the ideals of $M_{R_{i}}\left(R_{i}^{2}\right)$ when $R_{i}$ is a special PIR.

To this end, let $R$ be a special PIR with unique maximal ideal $J=\langle\theta\rangle$, and let $m$ be the index of nilpotency of $J$, i.e., $\theta^{m}=0$ and $\theta^{m-1} \neq 0$.

We know that the ideals of $R$ are of the form $\left\langle\theta^{k}\right\rangle, k=0,1,2, \ldots, m$. We denote $\left\langle\theta^{k}\right\rangle$ by $A_{k}$ and remark that $A_{k}^{2}=\left\{\left.\binom{a_{1}}{a_{1}} \right\rvert\, a_{1}, a_{2} \in A_{k}\right\}$ is an $R$ submodule of $R^{2}$ with the property $f\left(A_{k}^{2}\right) \subseteq A_{k}^{2}$ for each $f \in N=M_{R}\left(R^{2}\right)$, because $f\binom{r \theta^{2}}{s \theta^{2}}=f\binom{r}{5} \theta^{2}$ for all $r, s \in R$. But then $\left(\left\{\binom{0}{0}\right\}: A_{k}^{2}\right)$ is an ideal of $N$. For $r, s \in R$ and $f \in\left(\left\{\binom{0}{0}\right\}: A_{k}^{2}\right)$, we have $\binom{0}{0}=f\binom{r \theta^{r^{k}}}{\theta^{k}}=f\binom{r}{s} \theta^{k}$, so $f\binom{r}{s} \in\left\langle\theta^{m-k}\right\rangle^{2}=A_{m-k}^{2}$. Therefore $\left(\left\{\binom{0}{0}\right\}: A_{k}^{2}\right) \subseteq\left(A_{m-k}^{2}: R^{2}\right)$. Since the reverse inclusion is straightforward, we have the next result.

Proposition 2.2. If $R$ is a special PIR with $J=\langle\theta\rangle$ and index of nilpotency $m$, and if $A_{k}=\left\langle\theta^{k}\right\rangle$, then $\left(\left\{\binom{0}{0}\right\}: A_{k}^{2}\right)=\left(A_{m-k}^{2}: R^{2}\right), k=0,1$, $2, \ldots, m$.

We know that if $I$ is an ideal of $N$, then there exists a unique ideal $A_{k}$ of $R$ with $I \cap \mathscr{M}_{2}(R)=\mathscr{M}_{2}\left(A_{k}\right)$. In particular from [5], if $f \in I$, say $f\binom{x}{y}=\binom{a}{b}$, then $f \circ\left[\begin{array}{ll}x & 0 \\ y & 0\end{array}\right]=\left[\begin{array}{ll}a & 0 \\ b & 0\end{array}\right]$. This in turn implies $f\left(R^{2}\right) \subseteq A_{k}^{2}$, so we have $I \subseteq\left(A_{k}^{2}: R^{2}\right)$.

Proposition 2.3. If $R$ is a special PIR with $J=\langle\theta\rangle$ and index of nilpotency $m$, then for each non-trivial ideal $I$ of $N=M_{R}\left(R^{2}\right)$ there is a unique integer $k, 0<k<m$, such that $I \subseteq\left(A_{l}^{2}: R^{2}\right)$ for $l \leq k$, and $I \nsubseteq\left(A_{l}^{2}: R^{2}\right)$ for $l>k$.

In the next section we develop the machinery to show that $I=\left(A_{k}^{2}: R^{2}\right)$. (Of course, if $I=\{0\}$, then $I=\left(\left\{\binom{0}{0}\right\}: R^{2}\right)=\left(A_{m}^{2}: R^{2}\right)$, and if $I=M_{R}\left(R^{2}\right)$, then $I=\left(R^{2}: R^{2}\right)=\left(A_{0}^{2}: R^{2}\right)$.) This will complete a proof of our major result.

Theorem 2.4. Let $R$ be a commutative principal ideal ring with $R=$ $R_{1} \oplus \cdots \oplus R_{t}$, where $R_{i}$ is a PID or a special PIR. Then $N=M_{R}\left(R^{2}\right)=$ $M_{R_{1}}\left(R_{1}^{2}\right) \oplus \cdots \oplus M_{R_{t}}\left(R_{t}^{2}\right)$, and if $I$ is an ideal of $N$, then $I=I_{1} \oplus \cdots \oplus I_{t}$, where $I_{i}$ is an ideal of $M_{R_{i}}\left(R_{i}^{2}\right)$. If $R_{i}$ is a PID, then $I_{i}=\{0\}$ or $I_{i}=M_{R_{i}}\left(R_{i}^{2}\right)$. If $R_{i}$ is a special PIR with $J=\langle\theta\rangle$ and index of nilpotency $m$, then $I_{i}=$ $\left(A_{k}^{2}: R_{i}^{2}\right)=\left(\left\{\binom{0}{0}\right\}: A_{m-k}^{2}\right)$ for some $k, 0 \leq k \leq m$, where $A_{k}=\left\langle\theta^{k}\right\rangle$.

## 3. Ideals in $M_{R}\left(R^{2}\right), R$ a special PIR

Unless otherwise stated, in this section $R$ will denote a special PIR with unique maximal ideal $J=\langle\theta\rangle$ and index of nilpotency $m$. Let $I$ be an
ideal of $N=M_{R}\left(R^{2}\right)$ with $I \subseteq\left(A_{k}^{2}: R^{2}\right)$ as given in Proposition 2.3. From the fact that $\mathscr{M}_{2}\left(A_{k}\right) \subseteq I$ our plan is to show that an arbitrary function in $\left(A_{k}^{2}: R^{2}\right)$ can be constructed from functions in $I$. This will then give the desired equality. To aid in the construction of functions in $N$ we recall from [5] that $x, y \in\left(R^{2}\right)^{*}$ are connected if there exist $x=a_{0}, a_{1}, \ldots, a_{s}=y$ in $\left(R^{2}\right)^{*}$ such that $a_{i} R \cap a_{i+1} R \neq\left\{\binom{0}{0}\right\}, i=0,1,2, \ldots, s-1$. This defines an equivalence relation on $\left(R^{2}\right)^{*}$ and the equivalence classes are called connected components. We first determine the connected components of $\left(R^{2}\right)^{*}$.

Let $F$ be a set of representatives for the classes $R / J$, where we choose 0 for the class $J$. Thus for $\alpha \in F^{*}, \alpha$ is a unit in $R$. We know for each $r \in R$ there is a unique $\alpha_{0} \in F$ such that $r=\alpha_{0}+r_{0} \theta, r_{0} \in R$. But $r_{0}=\alpha_{1}+r_{1} \theta$, with $\alpha_{1} \in F, r_{1} \in R$, implies $r=\alpha_{0}+\alpha_{1} \theta+r_{1} \theta^{2}$. Continuing, we find that every element $r \in R$ has a unique "base $\theta$ " representation, $r=\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}, \alpha_{i} \in F, i=0,1,2, \ldots, m-1$.

In the sequel, for ease of exposition we let \# denote a symbol not in $F$, and we let $\widehat{F}=F \cup\{\#\}$.

Lemma 3.1. Let $M_{\#}=\left\langle\begin{array}{c}\theta^{m-1} \\ 0\end{array}\right\rangle$ and let $M_{\alpha}=\left\langle\begin{array}{c}\alpha \theta^{m-1} \\ \theta^{m-1}\end{array}\right\rangle, \alpha \in F$. The submodules $M_{\beta}, \beta \in \widehat{F}$, are the minimal submodules of $R^{2}$.

Proof. Let $H$ be an $R$-submodule of $R^{2},\left\{\binom{0}{0}\right\} \not{ }_{\neq} H \subseteq M_{\beta}$, where $\beta \in$ $F$, and let $\binom{0}{0} \neq x \in H$. Then $x=\binom{\beta \theta^{m-1}}{\theta^{m-1}} s$ for some $s \in R$, and since $x \neq 0$, we have $s \notin J$, so $s$ is a unit in $R$. But then $x s^{-1} \in H$, hence $M_{\beta} \subseteq H$. In the same manner if $\beta=\#$, then $H=M_{\#}$.

To show that the $M_{\beta}, \beta \in \widehat{F}$, are the only minimal submodules, we show that every non-zero submodule $L$ of $R^{2}$ must contain some $M_{\beta}, \beta \in \widehat{F}$. Let $y=\binom{u_{1} \theta^{l_{1}}}{u_{2} \theta^{l_{2}}}$ be a non-zero element in $L$, where $u_{1}, u_{2}$ are units in $R$. Suppose $l_{1} \geq l_{2}$. Then $y u_{2}^{-1} \theta^{m-l_{2}-1}=\binom{u_{1} u_{2}^{-1} \theta^{l_{1}-l_{2}+m-1}}{1 \theta^{m-1}}$. If $l_{1}>l_{2}$, then $y u_{2}^{-1} \theta^{m-l_{2}-1}=\binom{0}{\theta^{m-1}}$, so $M_{0} \subseteq L$. We have $u_{1} u_{2}^{-1}=\alpha+r \theta$ for some $\alpha \in F, r \in R$, and $u_{1} u_{2}^{-1} \theta^{m-1}=\alpha \theta^{m-1}$, and so if $l_{1}=l_{2}$, then $y u_{2}^{-1} \theta^{m-l_{2}-1}=\binom{\alpha \theta^{m-1}}{\theta^{m-1}}$, i.e., $M_{\alpha} \subseteq L$. A similar argument for $l_{1}<l_{2}$ gives $M_{\#} \subseteq L$ and the proof is complete.

Lemma 3.2. For $x, y \in\left(R^{2}\right)^{*}$, the following are equivalent:
(i) $x$ and $y$ are connected;
(ii) $x R$ and $y R$ contain the same minimal submodule $M$;
(iii) there exist positive integers $l_{1}, l_{2}$ such that $x \theta^{l_{1}} \in M^{*}$ and $y \theta^{l_{2}} \in M^{*}$ for some minimal submodule $M$.

Proof. (i) $\Rightarrow$ (ii). Suppose $x$ and $y$ are connected. As we showed in the previous proof, $x R$ and $y R$ contain minimal submodules, say $x R \supseteq M^{\prime}=$ $c R$ and $y R \supseteq M^{\prime \prime}=d R$. Thus there exist $r, s \in R^{*}$ such that $c=x r$ and $d=y s$. Since $x$ and $y$ are connected, so are $c$ and $d$, say $c r_{1}=b_{1} s_{1} \neq 0$, $b_{1} r_{2}=b_{2} s_{2} \neq 0, \ldots, b_{t-1} r_{t}=d s_{t} \neq 0$. Since $c r_{1} \in\left(M^{\prime}\right)^{*}$, it follows that $c r_{1} R=c R$, so there exists $r^{\prime} \in R$ such that $c r_{1} r^{\prime}=c$, hence $c=c r_{1} r^{\prime}=$ $b_{1} s_{1} r^{\prime}$. Now $c$ has the form $\binom{a}{b} \theta^{m-1}$, so if $b_{1}=\binom{u_{1} \theta^{\theta_{1}^{\prime}}}{u_{2} \theta^{\prime}}$ and $s_{1} r^{\prime}=v_{1} \theta^{l_{3}}$, then $b_{1} \theta^{l_{3}}=c v_{1}^{-1} \in(c R)^{*}$. If $r_{2}=v_{2} \theta^{l_{4}}$, then $0 \neq b_{1} r_{2}=b_{1} v_{2} \theta^{l_{3}+\left(l_{4}-l_{3}\right)}$, and since $b_{1} \theta^{l_{3}} \in c R$, a minimal submodule, it follows from Lemma 3.1 that $l_{4} \leq l_{3}$, otherwise $b_{1} r_{2}=0$. Therefore $r_{2} \theta^{l_{3}-l_{4}}=v_{2} \theta^{l_{3}}$, which in turn implies $b_{1} r_{2} \theta^{l_{3}-l_{4}}=b_{1} v_{2} \theta^{l_{3}} \in(c R)^{*}$. Hence $b_{2} s_{2} \theta^{l_{3}-l_{4}} \in(c R)^{*}$, so there exists $r^{\prime \prime} \in R$ such that $b_{2} r^{\prime \prime}=c$. Continuing in this manner we get $\hat{r}$ such that $d \hat{r}=c$ for some $\hat{r} \in R$. But this means $M^{\prime}=M^{\prime \prime}$.
(ii) $\Rightarrow$ (iii). If $x R \supseteq M$ and $y R \supseteq M$, then there exist $r, s \in R$ such that $x r, y s \in M^{*}$, say $r=u \theta^{l_{1}}, s=v \theta^{l_{2}}, u, v$ units. But then $x \theta^{l_{1}}$ and $y \theta^{l_{2}}$ are non-zero in $M$.
(iii) $\Rightarrow$ (i). From $x \theta^{l_{1}} \in M^{*}$ we have $\left.\left\{\binom{0}{0}\right\}\right\}_{\neq}^{\subsetneq} M \cap x R=M$. Hence $M \subseteq$ $x R$, and similarly, $M \subseteq y R$. Therefore, for some $r, s \in R^{*}, x r=y s \neq 0$, i.e., $x$ and $y$ are connected.

From this lemma we have that every minimal submodule $M$ determines a connected component $\mathscr{C}$, where $\mathscr{E}=(\bigcup\{x R \mid x R \supseteq M\}) \backslash\left\{\binom{0}{0}\right\}$.

Consider the minimal submodule $M_{\alpha}$, for some $\alpha \in F$. We consider the submodules $H\left(\alpha, \alpha_{1}, \ldots, \alpha_{m-1}\right)=\left\langle\begin{array}{c}\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right\rangle$, where $\alpha_{1}, \ldots$, $\alpha_{m-1}$ range over $F$. We note that $H\left(\alpha, \alpha_{1}, \ldots, \alpha_{m-1}\right) \cap$ $H\left(\beta, \beta_{1}, \ldots, \beta_{m-1}\right)=\left\{\binom{0}{0}\right\}$ if and only if $\alpha \neq \beta$. For if $\alpha=\beta$, then $\left({ }^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}\right) \theta^{m-1}=\binom{\alpha \theta^{m-1}}{\theta^{m-1}}=\left(\begin{array}{c}\beta+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}\end{array}\right) \theta^{m-1}$, so

$$
H\left(\alpha, \alpha_{1}, \ldots, \alpha_{m-1}\right) \cap H\left(\beta, \beta_{1}, \ldots, \beta_{m-1}\right) \supseteq M_{\alpha} .
$$

Conversely, suppose $\left(\begin{array}{c}\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right) r=\binom{\beta+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}{1} s$ for some non-zero $r, s \in R$. Then if $r=a \theta^{l_{1}}, s=b \theta^{l_{2}}$, we get $l_{1}=l_{2}$ and $\binom{\alpha \theta^{m-1}}{\theta^{m-1}}=\binom{\beta \theta^{m-1}}{\theta^{m-1}}$. Hence $\alpha=\beta$, since $\alpha, \beta \in F$. In the same way
we see that $H\left(\#, \alpha_{1}, \ldots, \alpha_{m-1}\right)=\left\langle\begin{array}{l}\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right)$ contains $M_{\#}$ and that $H\left(\#, \alpha_{1}, \ldots, \alpha_{m-1}\right) \cap H\left(\beta, \beta_{1}, \ldots, \beta_{m-1}\right)=\left\{\binom{0}{0}\right\}$ for all $\beta \in F$.

Let $a$ be an arbitrary non-zero element of $R^{2}$, say $a=\binom{a_{0} \theta^{\theta_{1}}}{a_{2} \theta^{\prime}}$. If
 $H\left(\alpha, \alpha_{1}, \ldots, \alpha_{m-1}\right), \alpha \in F$. If $l_{1}<l_{2}$, then

$$
a=\binom{a_{1}}{a_{2} \theta^{l_{2}-l_{1}}} \theta^{l_{1}}=\binom{1}{a_{2} a_{1}^{-1} \theta^{l_{2}-l_{1}}} a_{1} \theta^{l_{1}}
$$

implies $a$ is in some $H\left(\#, \alpha_{1}, \ldots, \alpha_{m-1}\right)$. Thus we see that the collection of submodules $\left\{H\left(\beta, \alpha_{1}, \ldots, \alpha_{m-1}\right) \mid \beta \in \widehat{F}, \alpha_{1}, \ldots, \alpha_{m-1} \in F\right\}$ is a cover for $R^{2}$ (see [2]) and we call the submodules $H\left(\beta, \alpha_{1}, \ldots, \alpha_{m-1}\right)$ covering submodules.

Therefore, to define a function $f$ in $N$ it suffices to define $f$ on the generators of the covering submodules, use the homogeneous property $f(x r)=$ $f(x) r$ to extend $f$ to all of $R^{2}$ and then verify that $f$ is well-defined. That is, if $x$ and $y$ are generators of covering submodules and $0 \neq x r=y s$ for $r, s \in R$, then one must show that $f(x) r=f(y) s$. Suppose $r=$ $a_{1} \theta^{l_{1}}, s=a_{2} \theta^{l_{2}}$ and $x=\binom{x_{1}}{1}, y=\binom{y_{1}}{1}$. (A similar argument works for $x=\binom{1}{x_{1}}, y=\binom{1}{y_{1}}$.) Thus we have $x_{1} a_{1} \theta^{l_{1}}=y_{1} a_{2} \theta^{l_{2}}$ and $a_{1} \theta^{l_{1}}=a_{2} \theta^{l_{2}}$. Thus $l_{1}=l_{2}$, and so $a_{2}=a_{1}+r \theta^{m-l_{1}}$ for some $r \in R$. Thus $x r=y s$ implies $x \theta^{l_{1}}=y \theta^{l_{1}}$. Consequently, to show that $f$ is well-defined, it suffices to show that $x \theta^{l}=y \theta^{l}$ implies $f(x) \theta^{l}=f(y) \theta^{l}$, where $x$ and $y$ are generators of covering submodules.

For convenience in manipulating functions in $N$ we give the next result.
Lemma 3.3. If $f \in N$, then for any $j, 1 \leq j \leq m-1, f\left({ }^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}\right)$ $=f\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{j} \theta^{i}}{1}+\sigma_{j+1} \theta^{j+1}+\cdots+\sigma_{m-1} \theta^{m-1}$ and $f\left(\begin{array}{c}\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right)=$ $f\left(\begin{array}{c}\alpha_{1} \theta+\cdots+\alpha_{\theta^{\prime}}\end{array}\right)+\sigma_{j+1}^{\prime} \theta^{j+1}+\cdots+\sigma_{m-1}^{\prime} \theta^{m-1}$, where $\sigma_{j+1}, \ldots, \sigma_{m-1}$, $\sigma_{j+1}^{\prime}, \ldots, \sigma_{m-1}^{\prime} \in R^{2}$.

Proof. We note that $f\left(\begin{array}{c}\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right) \theta=f\left({ }^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-2} \theta^{m-2}}\right) \theta$ implies $f\left({ }^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}\right)=f\left({ }_{1}^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-2} \theta^{m-2}}\right)+\sigma_{m-1} \theta^{m-1}$ for some $\sigma_{m-1}$ $\in R^{2}$. The result now follows by induction. The second equality follows similarly.

Some additional notation will now be introduced. Let $x$ be a generator of a covering submodule. We denote by $m_{\theta^{k}} f(x)$ the multiplier of $\theta^{k}$ in $f(x)$. If $x=\left({ }^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1}} \theta^{m-1}\right)$ and $j+1 \geq k$, then from the above lemma, $f(x)=f\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{j} \theta^{j}}{1}+\sigma_{j+1} \theta^{j+1}+\cdots+\sigma_{m-1} \theta^{m-1}$ and so $m_{\theta^{k}} f(x)=$ $m_{\theta^{k}} f\left({ }_{1}^{\alpha+\alpha_{1} \theta+\cdots+\alpha_{j} \theta^{j}}\right)+\sigma_{j+1} \theta^{j+1-k}+\cdots+\sigma_{m-1} \theta^{m-1-k}$.

As at the beginning of this section, let $I \subseteq\left(A_{k}^{2}: R^{2}\right)$. We consider two cases, $F$ finite and $F$ infinite.

First, suppose $F$ is finite, and let $f \in\left(A_{k}^{2}: R^{2}\right)$. Since $F$ is finite, there are only a finite number of connected components, namely $\mathscr{E}_{\beta}$ where $\beta \in \widehat{F}, \mathscr{C}_{\beta}$ determined by $M_{\beta}$. We show how to find a function in $I$ which agrees with $f$ on a single component and is zero off this component. Then by adding we get $f \in I$. We work first with the component $\mathscr{C}_{\#}$. We know the generators of the covering submodules for this component have the form $\left(\alpha_{1} \theta+\alpha_{2} \theta^{2}+\cdots+\alpha_{m-1} \theta^{m-1}\right), \alpha_{1}, \alpha_{2}, \ldots, \alpha_{m-1} \in F$.

For the fixed $k$ above (determined by $I \subseteq\left(A_{k}^{2}: R^{2}\right)$ ) we partition these generators of the covering submodules of $\mathscr{E}_{\#}$ into sets determined by the ( $k-$ 1 )-tuples ( $\alpha_{1}, \alpha_{2}, \ldots, \alpha_{k-1}$ ), $\alpha_{1}, \alpha_{2}, \ldots, \alpha_{k-1} \in F$, where we take $k \geq 2$. (The case $k=1$ will be handled separately.) That is, given ( $\alpha_{1}, \ldots, \alpha_{k-1}$ ), in one set we have all generators $\left(\begin{array}{l}\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}\end{array}\right)$ where $\left(\beta_{1}, \ldots, \beta_{k-1}\right)=$ $\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$. Define $p_{k-1}: R^{2} \rightarrow R^{2}$ by $p_{k-1}\left(\begin{array}{c}\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}\end{array}\right)=$ $\left({ }_{\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}}\right)$ if

$$
\left(\beta_{1}, \ldots, \beta_{k-1}\right)=\left(\alpha_{1}, \ldots, \alpha_{k-1}\right), p_{k-1}\left(\begin{array}{c}
1 \\
\beta_{1} \theta+\cdots+\beta_{m-1}
\end{array} \theta^{m-1}\right)=\binom{0}{0}
$$

if $\left(\beta_{1}, \ldots, \beta_{k-1}\right) \neq\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$, extend using the homogeneous property, and define $p_{k-1}(x)=\binom{0}{0}$ if $x \notin \mathscr{E}_{\#}$. We show that $p_{k-1}$ is welldefined. Let $\bar{\alpha}=\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}, \bar{\beta}=\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}$ and suppose $\left(\frac{1}{\alpha}\right) \theta^{l}=\left(\frac{1}{\beta}\right) \theta^{l}$. This means $\left(\alpha_{1}, \ldots, \alpha_{m-l-1}\right)=\left(\beta_{1}, \ldots, \beta_{m-l-1}\right)$. If $l \leq m-k-1$, then $m-l-1 \geq k$ and so $\left(\frac{1}{\alpha}\right)$ and $\left(\frac{1}{\beta}\right)$ are in the same set of the partition, thus $p_{k-1}\left(\frac{1}{\alpha}\right) \theta^{l}=\left({ }_{\alpha_{k} \theta^{k+1}+\cdots+\alpha_{m-1-1}} \theta^{\theta^{l-1}+\cdots+\alpha_{m-1}} \theta^{m-1+l}\right)=p_{k-1}\left(\frac{1}{\beta}\right) \theta^{l}$. If $l>m-k-1$, then $l \geq m-k$ and so $p_{k-1}\left(\frac{1}{\alpha}\right) \theta^{l}=\binom{0}{0}=p_{k-1}\left(\frac{1}{\beta}\right) \theta^{l}$. Thus $p_{k-1} \in M_{R}\left(R^{2}\right)$. Also, since $\left[\begin{array}{cc}0 & 0 \\ \theta^{k} & 0\end{array}\right] \in I, \hat{f}=\left[\begin{array}{cc}0 & 0 \\ \theta^{k} & 0\end{array}\right] p_{k-1} \in I$.

Define $h: R^{2} \rightarrow R^{2}$ by $h\binom{1}{\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}=\binom{\alpha_{k} \theta^{k}+\cdots+\alpha_{m-1} \theta^{m-1}}{0}$, extend, and define $h(x)=\binom{0}{0}$ if $x \notin \mathscr{E}_{\#}$. As above one shows that $h$ is welldefined, i.e., $h \in M_{R}\left(R^{2}\right)$. Thus for each $g \in M_{R}\left(R^{2}\right), \hat{q}=g(\hat{f}+h)-$
$g h \in I$. For $x \notin \mathscr{C}_{\#}$ we have $\hat{q}(x)=\binom{0}{0}$, because $p_{k-1}(x)=\binom{0}{0}$ if $x \notin \mathscr{C}_{\#}$. Further, $\hat{q}\left(\frac{1}{\beta}\right)=g\left(\hat{f}\left(\frac{1}{\beta}\right)+h\left(\frac{1}{\beta}\right)\right)-g h\left(\frac{1}{\beta}\right)$. If $\left(\beta_{1}, \ldots, \beta_{k-1}\right) \neq$ $\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$, then $\hat{f}\left(\frac{1}{\beta}\right)=\binom{0}{0}$ and in this case $\hat{q}\left(\frac{1}{\beta}\right)=\binom{0}{0}$. Thus we focus on $\left(\frac{1}{\beta}\right)$ where $\left(\beta_{1}, \ldots, \beta_{k-1}\right)=\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$. Here, $\hat{q}\left(\frac{1}{\beta}\right)=$ $g\left(\binom{0}{\theta^{k}}+\binom{\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}}{0}\right)-g\binom{1}{0}\left(\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}\right)$. We wish to define $g$ so that $\hat{q}$ agrees with $f$ on all generators $\left(\beta_{\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}\right)$ with $\left(\beta_{1}, \ldots, \beta_{k-1}\right)=\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$. First define $g\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$. Then define

$$
\begin{aligned}
& g\binom{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}{1} \\
& \quad=\cdots=g\binom{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-k-1} \theta^{m-k-1}}{1} \\
& \quad=m_{\theta^{k}} f\binom{1}{\alpha_{1} \theta+\cdots+\alpha_{k-1} \theta^{k-1}+\beta_{0} \theta^{k}+\cdots+\beta_{m-k-1} \theta^{m-1}}
\end{aligned}
$$

We show that $g$ is well-defined. Let $\beta=\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-k-1} \theta^{m-k-1}$ and $\gamma=\gamma_{0}+\gamma_{1} \theta+\cdots+\gamma_{m-k-1} \theta^{m-k-1}$, and suppose $\binom{\beta}{1} \theta^{l}=\binom{\gamma}{1} \theta^{l}$. Then

$$
\left(\beta_{0}, \beta_{1}, \ldots, \beta_{m-l-1}\right)=\left(\gamma_{0}, \gamma_{1}, \ldots, \gamma_{m-l-1}\right)
$$

If $l \leq k$, then $m-l-1 \geq m-k-1$ and

If $l \geq k+1$, then

$$
\begin{aligned}
g\binom{\beta}{1}= & m_{\theta^{k}}\left[f\left(\alpha_{1} \theta+\cdots+\alpha_{k-1} \theta^{k-1}+\beta_{0} \theta^{k}+\cdots+\beta_{m-l-1} \theta^{m+k-l-1}\right)\right] \\
& +\rho_{l} \theta^{m-l}+\cdots+\rho_{k+1} \theta^{m-k-1}
\end{aligned}
$$

where $\rho_{k+1}, \ldots, \rho_{l} \in R^{2}$. A similar expression holds for $g\binom{\gamma}{1}$. But then $g\binom{\beta}{1} \theta^{l}=g\binom{\gamma}{1} \theta^{l}$ as desired.

Thus,

$$
\begin{aligned}
\hat{q}\binom{1}{\beta} & =g\binom{\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}}{\theta^{k}}-g\binom{1}{0}\left(\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}\right) \\
& =g\binom{\beta_{k}+\cdots+\beta_{m-1} \theta^{m-1-k}}{1} \theta^{k} \\
& =m_{\theta^{k}} f\left({ }_{\alpha_{1}} \theta+\cdots+\alpha_{k-1} \theta^{k-1}+\beta_{k} \theta^{k}+\cdots+\beta_{m-1} \theta^{m-1}\right) \theta^{k} \\
& =f\binom{1}{\beta}
\end{aligned}
$$

Therefore $\hat{q}$ agrees with $f$ on those generators $\binom{1}{\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}$ with $\left(\beta_{1}, \ldots, \beta_{k-1}\right)=\left(\alpha_{1}, \ldots, \alpha_{k-1}\right)$, and is zero on all other generators of covering submodules. Since there are $|F|^{k-1}$ such functions, by adding we obtain a function $q_{\#}$ which agrees with $f$ on $\mathscr{C}_{\#}$ and is 0 off $\mathscr{C}_{\#}$.

For $k=1$ the situation is somewhat easier. There is no need to partition the generators of the covering modules of $\mathscr{C}_{\#}$. For this case we use $\left[\begin{array}{ll}0 & 0 \\ 0\end{array}\right] e_{\#}$ and the $h$ defined above, where $e_{\mu}$ is the idempotent determined by $\mathscr{C}_{\mu}$, i.e., $e_{\mu}(x)=x$ if $x \in \mathscr{C}_{\mu}$ and $e_{\mu}(x)=\binom{0}{0}$ if $x \notin \mathscr{C}_{\mu}, \mu \in \widehat{F}$. Thus for each $g \in M_{R}\left(R^{2}\right), \hat{\hat{q}}=g\left(\left[\begin{array}{ll}0 & 0 \\ \theta & 0\end{array}\right] e_{\#}+h\right)-g h \in I$. For $x \notin \mathscr{C}_{\#}, \hat{\hat{q}}(x)=\binom{0}{0}$. Further, $\hat{\hat{q}}\left(\frac{1}{\beta}\right)=g\left(\binom{0}{\theta}+\binom{\bar{\beta}}{0}\right)-g\binom{1}{0} \bar{\beta}=g\binom{\beta_{1} \theta+\beta_{2} \theta^{2}+\cdots+\beta_{m-1} \theta^{m-1}}{\theta}-g\binom{1}{0} \bar{\beta}$. Define $g\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$ and

$$
\begin{aligned}
g\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{1} & =g\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-2} \theta^{m-2}}{1} \\
& =m_{\theta} f\binom{1}{\alpha_{0} \theta+\alpha_{1} \theta^{2}+\cdots+\alpha_{m-2} \theta^{m-1}}
\end{aligned}
$$

As above one verifies that $g \in M_{R}\left(R^{2}\right)$ and that $\hat{\hat{q}}$ agrees with $f$ on $\mathscr{C}_{\#}$.
In a similar manner one constructs $q_{\alpha}, \alpha \in F$, which agrees with $f$ on $\mathscr{C}_{\alpha}$ and is 0 off $\mathscr{C}_{\alpha}$. Then $f=\sum_{\beta \in \widehat{F}} q_{\beta} \in I$, and so the proof of Theorem 2.4 is complete when $F$ is finite.

Alternatively, one could use the following approach in the finite case. For $\alpha \in F$, define $p_{\alpha}\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{1}=\binom{1}{\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}$ and $p_{\alpha}(x)=\binom{0}{0}$ for $x \notin \mathscr{C}_{\alpha}$. For each $g^{\prime} \in N, q^{\prime}=\left[g^{\prime}\left(\left[\begin{array}{cc}0 & 0 \\ \theta^{k} & 0\end{array}\right]+h\right)-g^{\prime} h\right] p_{\alpha} \in I$. For $x \notin \mathscr{C}_{\alpha}, q^{\prime}(x)=\binom{0}{0}$, and $q^{\prime}\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{1}=g^{\prime}\binom{\alpha_{k} \theta^{k}+\cdots+\alpha_{m-1} \theta^{m-1}}{\theta^{k}}-$
$g^{\prime}\binom{1}{0}\left(\alpha_{k} \theta^{k}+\cdots+\alpha_{m-1} \theta^{m-1}\right)$. Define $g^{\prime}\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$ and

$$
\begin{aligned}
& g^{\prime}\binom{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}{1} \\
& \quad=\cdots=g^{\prime}\binom{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-k-1} \theta^{m-k-1}}{1} \\
& \quad=m_{\theta^{k}} f\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{k-1} \theta^{k-1}+\beta_{0} \theta^{k}+\cdots+\beta_{m-k-1} \theta^{m-1}}{1}
\end{aligned}
$$

where we have partitioned the generators $\binom{\alpha+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{1}$ of the covering submodules in $\mathscr{C}_{\alpha}$ by using the $k$-tuples $\left(\alpha, \alpha_{1}, \ldots, \alpha_{k-1}\right)$. One shows that $g^{\prime}$ is well-defined and continuing obtains a function which agrees with $f$ on $\mathscr{C}_{\alpha}$ and is zero off $\mathscr{C}_{\alpha}$.

Suppose now $F$ is infinite, and let $\delta_{k}: F^{k} \rightarrow F$ be a bijection. We again start with $\mathscr{C}_{\#}$, where as above we let $\bar{\alpha}=\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}$. Define $h^{\prime}: R^{2} \rightarrow R^{2}$ by $h^{\prime}\left(\frac{1}{\alpha}\right)=\left(\delta_{k}\left(\alpha_{1}, \ldots, \alpha_{k}\right) \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}\right)$ and $h^{\prime}(x)=$ $\binom{0}{0}, x \notin \mathscr{C}_{\#}$. As above one shows that $h^{\prime} \in M_{R}\left(R^{2}\right)$. Thus for each $g \in N, t_{\#}=g\left(e_{\#}+h^{\prime}\right)-g h^{\prime} \in I$. For $x \notin \mathscr{C}_{\#}, t_{\#}(x)=\binom{0}{0}$. For $x=$ $\left(\frac{1}{\alpha}\right), \quad t_{\#}(x)=g\left(\binom{0}{\theta^{k}}+\left(\begin{array}{c}\delta_{k}\left(\alpha_{1}, \ldots, \alpha_{k}\right) \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right)\right)-g h^{\prime}(x)$. Define $g\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$ and $g\binom{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}{1}=\cdots=g\left(\begin{array}{c}\beta_{0}+\cdots+\beta_{m-1-k} \theta^{m-1-k}\end{array}\right)=$


If $\gamma=\gamma_{0}+\gamma_{1} \theta+\cdots+\gamma_{m-1-k} \theta^{m-1-k}+\cdots+\gamma_{m-1} \theta^{m-1}$ and $\binom{\gamma}{1} \theta^{l}=$ $\binom{\beta}{1} \theta^{l}$, then $\left(\gamma_{0}, \gamma_{1}, \ldots, \gamma_{m-l-1}\right)=\left(\beta_{0}, \beta_{1}, \ldots, \beta_{m-l-1}\right)$. If $l \leq k$, then $m-l-1 \geq m-k-1$ and so $g\binom{\gamma}{1} \theta^{l}=g\binom{\beta}{1} \theta^{l}$. If $l \geq k+1$, then $g\binom{\beta}{1}=m_{\theta^{k}} f\left({ }_{\left.\mu_{1} \theta+\cdots+\mu_{k} \theta^{k}+\beta_{1} \theta^{k+1}+\cdots+\beta_{m-l-1} \theta^{m-l-1+k}\right)}\right)+\sigma_{l} \theta^{m-l}+\cdots+\sigma_{k+1} \theta^{m-k-1}$, where $\sigma_{k+1}, \ldots, \sigma_{l} \in R^{2}$, and

$$
\begin{aligned}
g\binom{\gamma}{1}= & m_{\theta^{k}} f\left(\begin{array}{c}
1 \\
\left.\nu_{1} \theta+\cdots+\nu_{k} \theta^{k}+\gamma_{1} \theta^{k+1}+\cdots+\gamma_{m-l-1} \theta^{m-l-1+k}\right) \\
\\
\\
+\sigma_{l}^{\prime} \theta^{m-l}+\cdots+\sigma_{k+1}^{\prime} \theta^{m-k-1}
\end{array}, l\right. \text {. }
\end{aligned}
$$

where $\sigma_{k+1}^{\prime}, \ldots, \sigma_{l}^{\prime} \in R^{2}$ and $\delta_{k}\left(\nu_{1}, \ldots, \nu_{k}\right)=\gamma_{0}$. Since $\gamma_{0}=\beta_{0}$, $\left(\nu_{1}, \ldots, \nu_{k}\right)=\left(\mu_{1}, \ldots, \mu_{k}\right)$ and $g\binom{\beta}{1} \theta^{l}=g\binom{\gamma}{1} \theta^{l}$. Hence $g \in N$.

Further,

$$
\begin{aligned}
t_{\#}\binom{1}{\bar{\alpha}} & =g\binom{\delta_{k}\left(\alpha_{1}, \ldots, \alpha_{k}\right) \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}}{\theta^{k}}-g h^{\prime}\binom{1}{\bar{\alpha}} \\
& =g\binom{\delta_{k}\left(\alpha_{1}, \ldots, \alpha_{k}\right)+\alpha_{k+1} \theta+\cdots+\alpha_{m-1} \theta^{m-1-k}}{1} \theta^{k}-0 \\
& =m_{\theta^{k}} f\binom{1}{\alpha_{1} \theta+\cdots+\alpha_{k} \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}} \theta^{k} \\
& =f\binom{1}{\bar{\alpha}}
\end{aligned}
$$

Thus $t_{\#}$ agrees with $f$ on $\mathscr{C}_{\#}$ and is zero off $\mathscr{C}_{\#}$.
We next show that there is a function $\hat{t}_{\#}$ in $I$ which agrees with $f$ off $\mathscr{C}_{\#}$ and is zero on $\mathscr{C}_{\#}$. This will imply that $f=t_{\#}+\hat{t}_{\#} \in I$. To this end let $\delta_{k+1}: F^{k+1} \rightarrow F$ be a bijection, let $\alpha=\alpha_{0}+\alpha_{1} \theta+\cdots+$ $\alpha_{m-1} \theta^{m-1}$ and define $h^{\prime \prime}: R^{2} \rightarrow R^{2}$ by $h^{\prime \prime}\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$ while $h^{\prime \prime}\binom{\alpha}{1}=$ $\left(\begin{array}{c}\delta_{k+1}\left(\alpha_{0}, \ldots, \alpha_{k}\right) \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}\end{array}\right)$. One finds that $h^{\prime \prime} \in N$. Let $\widehat{E}_{\#}=\left[\begin{array}{cc}0 & 0 \\ 0 & \theta^{k}\end{array}\right]$ (id. $-e_{\#}$ ). Then $\widehat{E}_{\#}\binom{\alpha}{1}=\binom{0}{\theta^{k}}$ and $\widehat{E}_{\#}\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$. Since $\widehat{E}_{\#} \in I$, for each $g \in N, \hat{t}_{\#}=g\left(\widehat{E}_{\#}+h^{\prime \prime}\right)-g h^{\prime \prime}$ is in $I$. For $x \in \mathscr{C}_{\#}, \hat{t}_{\#}(x)=\binom{0}{0}$ and for

$$
\begin{aligned}
x= & \binom{\alpha}{1}, \hat{t}_{\#}\binom{\alpha}{1}=g\left(\binom{0}{\theta^{k}}+h^{\prime \prime}\binom{\alpha}{1}\right)-g h^{\prime \prime}\binom{\alpha}{1} \\
= & g\binom{\delta_{k+1}\left(\alpha_{0}, \ldots, \alpha_{k}\right)+\alpha_{k+1} \theta+\cdots+\alpha_{m-1} \theta^{m-1-k}}{1} \theta^{k} \\
& -g\binom{1}{0}\left(\delta_{k+1}\left(\alpha_{0}, \ldots, \alpha_{k}\right) \theta^{k}+\alpha_{k+1} \theta^{k+1}+\cdots+\alpha_{m-1} \theta^{m-1}\right)
\end{aligned}
$$

Again we define $g\left(\mathscr{C}_{\#}\right)=\left\{\binom{0}{0}\right\}$ and

$$
\begin{aligned}
g\binom{\gamma}{1} & =g\binom{\gamma_{0}+\gamma_{1} \theta+\cdots+\gamma_{m-1} \theta^{m-1}}{1} \\
& =\cdots=g\binom{\gamma_{0}+\gamma_{1} \theta+\cdots+\gamma_{m-1-k} \theta^{m-1-k}}{1} \\
& =m_{\theta^{k}} f\binom{c_{0}+c_{1} \theta+\cdots+c_{k} \theta^{k}+\gamma_{1} \theta^{k+1}+\cdots+\gamma_{m-1-k} \theta^{m-1}}{1}
\end{aligned}
$$

where $\delta_{k+1}\left(c_{0}, c_{1}, \ldots, c_{k}\right)=\gamma_{0}$. As above, $g \in N$ and $\hat{t}_{\#}\binom{\alpha}{1}=f\binom{\alpha}{1}$. Thus $f=t_{\#}+\hat{t}_{\#} \in I$, and the proof of Theorem 2.4 is complete.

## 4. Applications

In this final section we apply the above characterization of the ideals of $N$ to determine the radicals $J_{\nu}(N)$ of $N$ and the quotient structures $N / J_{\nu}(N), \nu=0,1,2$.

From Theorem 2.1 and [7, Theorem 5.20], $J_{\nu}(N)=J_{\nu}\left(M_{R_{1}}\left(R_{1}^{2}\right)\right) \oplus \cdots \oplus$ $J_{\nu}\left(M_{R_{i}}\left(R_{t}^{2}\right)\right)$. If $R_{i}$ is a PID, then $J_{0}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)=\{0\}$. If $R_{i}$ is a PID, not a field, then $J_{1}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)=J_{2}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)=M_{R_{i}}\left(R_{i}^{2}\right)$, and if $R_{i}$ is a field, then $J_{1}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)=J_{2}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)=\{0\}$. If $R_{i}$ is a special PIR, then from the previous section we know that $M_{R_{i}}\left(R_{i}^{2}\right)$ has a unique maximal ideal $\left(A_{1}^{2}: R_{i}^{2}\right)=\left(\left\{\binom{0}{0}\right\}: A_{m-1}^{2}\right)$. Moreover, $A_{m-1}^{2}$ is a type $2, M_{R_{i}}\left(R_{i}^{2}\right)$-module, for if $\binom{x \theta^{m-1}}{y \theta^{m-1}} \in A_{m-1}^{2}$ then $x$ and $y$ are units in $R$ (or zero), and so if $x \neq 0$ (say) then $\left[\begin{array}{c}r x^{-1} \\ s x^{-1} \\ 0\end{array}\right]\binom{x \theta^{m-1}}{y \theta^{m-1}}=\binom{r \theta^{m-1}}{s \theta^{m-1}}$ for an arbitrary $\binom{r \theta^{m-1}}{s \theta^{m-1}}$ in $A_{m-1}^{2}$. Therefore $J_{2}(N) \neq N$, so we have $J_{0}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right) \subseteq J_{1}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right) \subseteq$ $J_{2}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right) \subseteq\left(A_{1}^{2}: R_{i}^{2}\right)$. On the other hand it is straightforward to verify that $\left(A_{1}^{2}: R_{i}^{2}\right)$ is a nil ideal, so by [7, Theorem 5.37], $J_{0}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right) \supseteq\left(A_{1}^{2}: R_{i}^{2}\right)$. This proves the following result.

Theorem 4.1.. If $R$ is a special PIR with $J(R)=\langle\theta\rangle$, then $J_{\nu}\left(M_{R}\left(R^{2}\right)\right)=$ $\left(\langle\theta\rangle^{2}: R^{2}\right), \nu=0,1,2$.

Since $N / J_{\nu}(N) \cong M_{R_{1}}\left(R_{1}^{2}\right) / J_{\nu}\left(M_{R_{1}}\left(R_{1}^{2}\right)\right) \oplus \cdots \oplus M_{R_{t}}\left(R_{t}^{2}\right) / J_{\nu}\left(M_{R_{t}}\left(R_{t}^{2}\right)\right)$, it remains to determine $M_{R_{i}}\left(R_{i}^{2}\right) / J_{\nu}\left(M_{R_{i}}\left(R_{i}^{2}\right)\right)$ when $R_{i}$ is a special PIR. This characterization is provided in the following result.

Theorem 4.2. Let $R$ be a special PIR with $J(R)=\langle\theta\rangle$ and index of nilpotency $m$. Then $M_{R}\left(R^{2}\right) / J_{\nu}\left(M_{R}\left(R^{2}\right)\right) \cong M_{R / J(R)}(R / J(R))^{2}, \nu=0,1,2$.

Proof. We know that every element of $(R / J(R))^{2}$ has a unique representative $\binom{\alpha+J(R)}{\beta+J(R)}$, where $\alpha, \beta \in F$. We define $\psi: M_{R}\left(R^{2}\right) \rightarrow M_{R / J(R)}(R / J(R))^{2}$ as follows: for $f \in M_{R}\left(R^{2}\right), \psi(f)\binom{\alpha+J(R)}{\beta+J(R)}=f\binom{\alpha}{\beta}+J(R)^{2}$. If $\binom{\alpha+J(R)}{\beta+J(R)}=$ $\binom{\gamma+J(R)}{\delta+J(R)}$, then $\alpha=\gamma$ and $\beta=\delta$, so $\psi(f)$ is well-defined. Furthermore
$\psi(f) \in M_{R / J(R)}(R / J(R))^{2}$, since $\psi(f)\left[\binom{\alpha+J(R)}{\beta+J(R)}(\gamma+J(R))\right]=f\binom{\alpha \gamma}{\beta \gamma}+J(R)^{2}=$ $f\binom{\alpha}{\beta} \gamma+J(R)^{2}=\psi(f)\binom{\alpha+J(R)}{\beta+J(R)}(\gamma+J(R))$.

It is clear that $\psi(f+g)=\psi(f)+\psi(g)$. Further, $\psi(f g)\binom{\alpha+J(R)}{\beta+J(R)}=$ $f g\binom{\alpha}{\beta}+J(R)^{2}$, while $(\psi(f) \psi(g))\binom{\alpha+J(R)}{\beta+J(R)}=\psi(f)\left(g\binom{\alpha}{\beta}+J(R)^{2}\right)$. If $g\binom{\alpha}{\beta}=$ $\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}$, then $\psi(f)\left(g\binom{\alpha}{\beta}+J(R)^{2}\right)=f\binom{\alpha_{0}}{\beta_{0}}+J(R)^{2}$. But, as in Lemma 3.3, one finds $f\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}=f\binom{\alpha_{0}}{\beta_{0}}+\sigma \theta, \sigma \in R^{2}$, so $f\binom{\alpha_{0}}{\beta_{0}}+J(R)^{2}=f\binom{\alpha_{0}+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\cdots+\beta_{m-1} \theta^{m-1}}+J(R)^{2}=f g\binom{\alpha}{\beta}+J(R)^{2}$, i.e., $\psi(f g)=$ $\psi(f) \psi(g)$.

We complete the proof by showing that $\psi$ is onto and $\operatorname{Ker} \psi=J_{\nu}\left(M_{R}\left(R^{2}\right)\right)$. To show that $\psi$ is onto, let $g \in M_{R / J(R)}(R / J(R))^{2}$. For $\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}}$ $\equiv\binom{\alpha}{\beta}$ define $f: R^{2} \rightarrow R^{2}$ by $f\binom{\alpha}{\beta}=\binom{\alpha_{0}^{\prime}}{\beta_{0}^{\prime}}$ where $g\binom{\alpha_{0}+J(R)}{\beta_{0}+J(R)}=\binom{\alpha_{0}^{\prime}+J(R)}{\beta_{0}^{\prime}+J(R)}$. If $\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}} \theta^{l}=\binom{\delta_{0}+\delta_{1} \theta+\cdots+\delta_{m-1} \theta^{m-1}}{\varepsilon_{0}+\varepsilon_{1} \theta+\cdots+\varepsilon_{m-1} \theta^{m-1}} \theta^{l}$, then $f\binom{\alpha_{0}+\alpha_{1} \theta+\cdots+\alpha_{m-1} \theta^{m-1}}{\beta_{0}+\beta_{1} \theta+\cdots+\beta_{m-1} \theta^{m-1}} \theta^{l}$ $=f\left(\begin{array}{c}\delta_{0}+\delta_{1} \theta+\cdots+\delta_{m-1} \theta^{m-1} \\ \varepsilon_{0}+\varepsilon_{1} \theta+\cdots+\varepsilon_{m-1}\end{array} \theta^{m-1}\right) \theta^{l}$, so one finds that $f \in M_{R}\left(R^{2}\right)$. Moreover, $\psi(f)\binom{\alpha_{0}+J(R)}{\beta_{0}+J(R)}=f\binom{\alpha_{0}}{\beta_{0}}+J(R)^{2}=\binom{\alpha_{0}^{\prime}}{\beta_{0}^{\prime}}+J(R)^{2}=g\binom{\alpha_{0}+J(R)}{\beta_{0}+J(R)}$, and hence $\psi(f)=g$.

Finally, Ker $\psi=\left\{f \in M_{R}\left(R^{2}\right) \left\lvert\, f\binom{\alpha}{\beta} \in J(R)^{2}\right.\right.$, for all $\left.\alpha, \beta \in F\right\}=$ $\left\{f \in M_{R}\left(R^{2}\right) \left\lvert\, f\binom{x}{y} \in J(R)^{2}\right.\right.$ for all $\left.x, y \in R\right\}=\left(J(R)^{2}: R^{2}\right)=\left(\langle\theta\rangle^{2}: R^{2}\right)=$ $J_{\nu}\left(M_{R}\left(R^{2}\right)\right)$.

## Acknowledgement

This paper was written while the second author was visiting the Department of Mathematics at Texas A\&M University in 1989-1990. He wishes to express his gratitude for financial assistance by the CSIR of South Africa and for the hospitality bestowed upon him by Texas A\&M University.

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