# The Decomposability of $Z_{2}$-Manifolds in Cut-and-Paste Equivalence 

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## Introduction

All manifolds considered here are unoriented compact smooth manifolds with or without boundary. $G$ denotes a finite abelian group, and $G$-manifolds mean manifolds with smooth $G$-action.

Let $m \geq 0$ be an integer. Let $P$ and $Q$ be $m$-dimensional compact $G$-manifolds with boundary, and $\varphi: \partial P \rightarrow \partial Q$ be a $G$-diffeomorphism. Pasting $P$ and $Q$ along the boundary by $\varphi$, we obtain a closed $G$-manifold $P \cup_{\varphi} Q$ after rounding a corner. If $\psi: \partial P \rightarrow \partial Q$ is a second $G$-diffeomorphism, we obtain a second closed $G$-manifold $P \cup_{\psi} Q$. The two closed $G$-manifolds $P \cup_{\varphi} Q$ and $P \cup_{\psi} Q$ are said to be obtained from each other by cutting and pasting (Schneiden und Kleben in German). Two $m$-dimensional closed $G$-manifolds $M$ and $N$ are said to be cut-and-paste equivalent, or $S K$-equivalent to each other, if there is an $m$ dimensional closed $G$-manifold $L$ such that the disjoint union $M+L$ is obtained from $N+L$ by a finite sequence of cuttings and pastings. This is an equivalence relation on $\mathfrak{M}_{m}^{G}$, the set of $m$-dimensional closed $G$-manifolds. Denote by [ $M$ ] the equivalence class represented by $M$, and by $\mathfrak{M}_{m}^{G} / S K$ the quotient set of $\mathfrak{M}_{m}^{G}$ by the $S K$-equivalence. $\mathfrak{M}_{m}^{G} / S K$ becomes a semigroup with the addition induced from the disjoint union of $G$-manifolds. The Grothendieck group of $\mathfrak{M}_{m}^{G} / S K$ is called the $S K$-group of $m$-dimensional closed $G$-manifolds and is denoted by $S K_{m}^{G}$. The direct sum $S K_{*}^{G}=\bigoplus_{m \geq 0} S K_{m}^{G}$ becomes a graded ring with multiplication induced from cartesian product, with diagonal $G$-action, of $G$-manifolds.

In Komiya [13] we dealt with the case in which $G$ is of odd order, and obtained a necessary and sufficient condition for that, for a given $u \in S K_{m}^{G}$ and an integer $t \geq 0, u$ is divisible by $t$, i.e., $u=t v$ for some $v \in S K_{m}^{G}$.

In the present paper we will deal with the case of $G=\boldsymbol{Z}_{2}$, the cyclic group of order 2. Using a result in Komiya [12], we will obtain a condition for a closed $\boldsymbol{Z}_{2}$-manifold $M$ to decompose in the sense of $S K$-equivalence into the product $N \times L$ of two closed $\boldsymbol{Z}_{2}$-manifolds $N$ and $L$. In fact, for given $u \in S K_{m}^{\boldsymbol{Z}_{2}}$ and $v \in S K_{n}^{\boldsymbol{Z}_{2}}$ with $n \leq m$, we will obtain a necessary

