

**WHEN IS  $R \times M$  AN APPROXIMATELY COHEN-MACAULAY LOCAL RING?**PHAM HONG NAM<sup>1,2</sup>, DO VAN KIEN, AND PHAN VAN LOC

ABSTRACT. Let  $(R, \mathfrak{m})$  be a Noetherian local ring and  $M$  a finitely generated  $R$ -module. In this paper, we give a complete answer to the question of when the idealization  $R \times M$  of  $M$  over  $R$  is an approximately Cohen-Macaulay local ring.

**1. Introduction**

Throughout this paper, let  $(R, \mathfrak{m})$  denote a Noetherian local ring of dimension  $r$  with the maximal ideal  $\mathfrak{m}$  and  $M$  a finitely generated  $R$ -module of dimension  $d$ . It is well-known that  $R$  is Gorenstein if and only if there is an element  $a \in \mathfrak{m}$  such that  $R/a^n R$  is a Gorenstein ring of dimension  $r - 1$  for all  $n \geq 1$  (see [19]). However, this is not true in the Cohen-Macaulay case. Since such rings are close to Cohen-Macaulay rings, S. Goto introduced the notion of approximately Cohen-Macaulay local rings (see [14]).

**Definition 1.1.** The local ring  $(R, \mathfrak{m})$  is called *approximately Cohen-Macaulay* if either  $r = 0$  or if there is an element  $a \in \mathfrak{m}$  such that  $R/a^n R$  is a Cohen-Macaulay ring of dimension  $r - 1$  for all  $n \geq 1$ .

We consider a multiplication on the additive group  $R \oplus M$  as follows:

$$(a, x)(b, y) = (ab, ax + by)$$

for all  $(a, x), (b, y) \in R \oplus M$ . This multiplication results in  $R \oplus M$  forming a Noetherian local ring with the unique maximal ideal  $\mathfrak{m} \times M$ . This special local ring is called the *idealization* of  $M$  over  $R$  and is denoted by  $R \times M$ . Notably, it is important to observe that  $\dim(R \times M) = \dim(R)$ . The structure of the idealization and its applications have piqued the interest of numerous mathematicians, as evidenced in works such as [2, 13, 15, 16, 21, 26, 30].

It is well-established that  $R \times M$  is a Gorenstein ring if and only if there exists an isomorphism between  $M$  and the canonical module  $K_R$  of  $R$  as  $R$ -modules (see [26]). S. Goto et al. in [15] delve into the investigation of the idealization  $R \times M$  to ascertain the circumstances under which it qualifies as an almost Gorenstein local ring. Specifically, they focus on scenarios where  $R$  is a Cohen-Macaulay local ring and  $M$  denotes a maximal Cohen-Macaulay  $R$ -module. In [15, Section 6], the authors gave a complete answer to the question in the case, where  $M$  is a faithful  $R$ -module, that is, the case  $\text{Ann}_R(M) = 0$ . However, in the case where  $M$  is not a faithful module it has been left open. Recently,

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1 S. Goto and S. Kumashiro answered in the special case where  $R$  is a Gorenstein local ring and  $M = I$   
 2 is an ideal of  $R$  such that  $R/I$  is a Cohen-Macaulay ring with  $\dim(R/I) = \dim R$ . For the case, where  
 3  $\dim(R/I) = \text{depth}(R/I) + 1$  the question remains open (see [16, Remark 2.6]).

4 Inspired by the notion of approximately Cohen-Macaulay rings, we introduce the concept of  
 5 approximately Cohen-Macaulay modules, which is a generalization of the one presented by N.T.  
 6 Cuong et al. (see [8, Definition 4.4]).

7 **Definition 1.2.** An  $R$ -module  $M$  is called an *approximately Cohen-Macaulay* module if either  $\dim(M) =$   
 8  $0$  or there exists an element  $a \in \mathfrak{m}$  such that  $M/a^n M$  is Cohen-Macaulay of dimension  $\dim(M) - 1$ , for  
 9 every integer  $n \geq 1$ .

10 The aim of this paper is to explore the question of when the idealization  $R \times M$  is an approximately  
 11 Cohen-Macaulay local ring. In more detail, the following theorem is the main result of this paper.

12 **Theorem 1.3.** *Let  $R$  be a local ring of dimension  $r$  and  $M$  a finitely generated  $R$ -module of dimension*  
 13  *$d$ . The following assertions are equivalent.*

- 14 (i)  $R \times M$  is approximately Cohen-Macaulay which is not Cohen-Macaulay.  
 15 (ii) One of the following conditions is satisfied.  
 16 (a)  $R$  is Cohen-Macaulay and  $M$  is approximately Cohen-Macaulay of dimension  $r$  which is  
 17 not Cohen-Macaulay.  
 18 (b)  $R$  is approximately Cohen-Macaulay which is not Cohen-Macaulay and  $M$  is maximal  
 19 Cohen-Macaulay.  
 20 (c)  $R$  and  $M$  are both approximately Cohen-Macaulay of the same dimension which are not  
 21 Cohen-Macaulay.  
 22 (d)  $R$  is Cohen-Macaulay and  $M$  is Cohen-Macaulay of dimension  $d = r - 1$ .  
 23 (e)  $R$  is approximately Cohen-Macaulay which is not Cohen-Macaulay and  $M$  is Cohen-  
 24 Macaulay of dimension  $d = r - 1$ .  
 25

26 The proof of Theorem 1.3 relies on the Theorem 3.4, which is a parametric characterization of  
 27 the idealization as an approximately Cohen-Macaulay local ring. We also describe the approximate  
 28 Cohen-Macaulayness of the idealization  $R \times I$  in the case where  $R$  is a Cohen-Macaulay local ring and  
 29  $I$  is an ideal of  $R$  (Corollary 3.5 and Corollary 3.6).

30 In the next section, we provide some preliminary results on the good system of parameters and  
 31 the almost  $p$ -standard system of parameters of the idealization. In Section 3, we present the proof of  
 32 Theorem 1.3.  
 33

## 34 2. Preliminaries

35 From now on, we always assume that  $(R, \mathfrak{m})$  is a Noetherian local ring of dimension  $r$  and  $M$  is a  
 36 finitely generated  $R$ -module with  $d = \dim_R(M)$ . The notion of almost  $p$ -standard systems of parameters  
 37 is introduced by D.T. Cuong and the first author in [3]. We recall that a system of parameter (s.o.p for  
 38 short)  $x_1, \dots, x_d$  of  $M$  is called *almost  $p$ -standard* if there exist non-negative integers  $\lambda_0, \dots, \lambda_d$  such  
 39 that  
 40

$$41 \ell(M/(x_1^{n_1}, \dots, x_d^{n_d})M) = \sum_{i=0}^d \lambda_i n_1 \dots n_i$$

1 for all  $n_1, \dots, n_d \geq 1$ .

2 Following [11, Theorem 1.2], the ring  $R$  possesses an almost p-standard s.o.p if and only if it is a  
3 quotient of a Cohen-Macaulay local ring, if and only if every finitely generated  $R$ -module admits an  
4 almost p-standard s.o.p. This concept extends the notion of a standard s.o.p for generalized Cohen-  
5 Macaulay modules which are not generalized Cohen-Macaulay. In general, every p-standard s.o.p in the  
6 sense of [7] is an almost p-standard s.o.p. However, the converse statement does not hold true even for  
7 Buchsbaum local rings (also see [22, Example 1]). Almost p-standard systems of parameters are useful  
8 in the studies of sequentially Cohen-Macaulay and sequentially generalized Cohen-Macaulay modules.  
9 The fact that an almost p-standard s.o.p is a (strong) d-sequence which is crucial in applications (see  
10 [3, 4, 5, 8, 9, 10, 11, 17, 18]). Recently, in [6] D.T. Cuong et al. constructed almost p-standard systems  
11 of parameters of idealizations and gave several applications (also see [22, 23, 24, 25]).

12 Note that every almost p-standard system of parameters is a good s.o.p (see [8, Corollary 2.7], [3,  
13 Proposition 2.5]). The latter concept was introduced by N.T. Cuong et al. (see [8, Definition 2.2])  
14 which is a useful tool for studying the sequentially Cohen-Macaulay modules. Taking ideas from [6,  
15 Theorem 2.5], in the next part of this section, we will construct good systems of parameters for the  
16 idealization  $R \times M$ .

17 From now on, let  $\mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$  be the dimension filtration of  $M$ , i.e.  $M_i$  is the  
18 largest submodule of  $M$  such that  $\dim(M_i) \leq i$  for all  $i = 0, 1, \dots, d$  (see [27, Definition 2.1]). Such  
19  $M_i$ 's exist uniquely since  $M$  is Noetherian. Moreover,  $M_0 = H_{\mathfrak{m}}^0(M)$  is the 0-th local cohomology  
20 module of  $M$  with respect to the maximal ideal  $\mathfrak{m}$ .

21 **Definition 2.1.** A s.o.p  $x_1, \dots, x_d$  of  $M$  is called a *good s.o.p* of  $M$  if  $M_i \cap (x_{i+1}, \dots, x_d)M = 0$  for all  
22  $i = 0, \dots, d - 1$ .

24 From now on, we denote by  $A = R \times M$  the idealization of  $M$  over  $R$ . From the definition of  
25 dimension filtration, we can describe the dimension filtration of idealizations.

27 **Lemma 2.2.** Let  $\mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$  and  $\mathfrak{F}_R : R_0 \subseteq R_1 \subseteq \dots \subseteq R_r = R$  be the dimension  
28 filtrations of  $M$  and  $R$ , respectively.

29 (i) If  $d = r$ , we put  $A_i = R_i \times M_i$  for  $i = 0, \dots, r$ . Then, we have

$$30 \quad \mathfrak{F}_A : A_0 \subseteq A_1 \subseteq \dots \subseteq A_r = A$$

31 is the dimension filtration of  $A$ .

32 (ii) If  $d < r$ , we put  $A_i = R_i \times M_i$  for  $i = 0, \dots, d$  and  $A_j = R_j \times M$  for  $j = d + 1, \dots, r$ . Then, we  
34 have  $\mathfrak{F}_A : A_0 \subseteq A_1 \subseteq \dots \subseteq A_r = A$  is the dimension filtration of  $A$ .

36 In the following proposition, we construct a good system of parameters of the idealization  $R \times M$   
37 (also see [25, Proposition 2.7]).

39 **Proposition 2.3.** Let  $\underline{x} = x_1, \dots, x_r$  be elements in  $\mathfrak{m}$ . Set  $u_i = (x_i, 0)$  for  $i = 1, \dots, r$  and  $\underline{u} = u_1, \dots, u_r$ .  
40 The following statements are equivalent.

41 (i)  $\underline{u}$  is a good s.o.p of  $A$ .

42 (ii)  $\underline{x}$  is a good s.o.p of  $R$  and  $x_1, \dots, x_d$  is a good s.o.p of  $M$ . If  $d < r$ , then  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ .

1 *Proof.* (i)  $\Rightarrow$  (ii). Since  $\underline{u}$  is a s.o.p of  $A$ , it follows that  $\underline{x}$  is a s.o.p of  $R$  and  $\underline{x}$  is a multiplicity system  
2 of  $M$  (i.e.  $\ell(M/(x_1, \dots, x_r)M) < \infty$ ).

3 • If  $d = r$ , then  $x_1, \dots, x_d$  is a s.o.p of  $M$ . Since  $u_1, \dots, u_d$  is a good s.o.p of  $A$ , we have

$$4 \quad 0 \times 0 = A_i \cap (u_{i+1}, \dots, u_d)A$$

$$5 \quad = (R_i \cap (x_{i+1}, \dots, x_d)R) \times (M_i \cap (x_{i+1}, \dots, x_d)M)$$

6 for all  $i = 0, \dots, d-1$ . By Definition 2.1,  $\underline{x}$  is a good s.o.p of both  $M$  and  $R$ .

7 • If  $d < r$ , then we have  $\dim_A(0 \times M) = d < r$  and  $0 \times M \subseteq A_d = R_d \times M$ . Since  $\underline{u}$  is a good s.o.p of  
8  $A$ , we get by Definition 2.1 that

$$9 \quad 0 \times (x_{d+1}, \dots, x_r)M = (0 \times M) \cap (u_{d+1}, \dots, u_r)(R \times M)$$

$$10 \quad \subseteq A_d \cap (u_{d+1}, \dots, u_r)A = 0 \times 0.$$

11 Hence  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ . Since  $u_1, \dots, u_r$  is a good s.o.p of  $A$ , we have

$$12 \quad 0 \times 0 = A_i \cap (u_{i+1}, \dots, u_r)A$$

$$13 \quad = (R_i \cap (x_{i+1}, \dots, x_r)R) \times (M_i \cap (x_{i+1}, \dots, x_r)M)$$

$$14 \quad = (R_i \cap (x_{i+1}, \dots, x_r)R) \times (M_i \cap (x_{i+1}, \dots, x_d)M)$$

15 for all  $i = 0, \dots, r-1$ . By Definition 2.1,  $x_1, \dots, x_r$  is a good s.o.p of  $R$  and  $x_1, \dots, x_d$  is a good s.o.p of  
16  $M$ .

17 (ii)  $\Rightarrow$  (i). Since  $x_1, \dots, x_d$  is a good s.o.p of  $M$  and  $x_1, \dots, x_r$  is a good s.o.p of  $R$  and  $x_{d+1}, \dots, x_r \in$   
18  $\text{Ann}_R(M)$ , we get by Definition 2.1 that

$$19 \quad A_i \cap (u_{d+1}, \dots, u_r)A = (R_i \cap (x_{d+1}, \dots, x_r)R) \times (M_i \cap (x_{d+1}, \dots, x_r)M)$$

$$20 \quad = (R_i \cap (x_{d+1}, \dots, x_r)R) \times (M_i \cap (x_{d+1}, \dots, x_d)M)$$

$$21 \quad = 0 \times 0$$

22 for all  $i = 0, \dots, r-1$ . By Definition 2.1,  $\underline{u}$  is a good s.o.p of  $A$ . □

23 Following Proposition 2.3 we have the following interesting corollary.

24 **Corollary 2.4.** *There always exists a good s.o.p of  $A$  of the form  $(x_1, 0), \dots, (x_r, 0)$ , where  $x_1, \dots, x_r$  is*  
25 *a good s.o.p of  $R$  and  $x_1, \dots, x_d$  is a good s.o.p of  $M$ . Moreover, if  $d < r$  then  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ .*

26 *Proof.* Let  $\mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$  and  $\mathfrak{F}_R : R_0 \subseteq R_1 \subseteq \dots \subseteq R_r = R$  be the dimension filtrations  
27 of  $M$  and  $R$ , respectively. We set  $d_i = \dim(R_i)$  and  $d'_j = \dim(M_j)$  for  $i = 0, 1, \dots, r$  and  $j = 0, 1, \dots, d$ .  
28 By [8, Remark 2.3(i)], we have

$$29 \quad M_j = \bigcap_{\dim(R/\mathfrak{p}) \geq d'_{j+1}} L(\mathfrak{p}), R_i = \bigcap_{\dim(R/\mathfrak{p}) \geq d_{i+1}} N(\mathfrak{p})$$

30 where  $\bigcap_{\mathfrak{p} \in \text{Ass}(M)} L(\mathfrak{p}) = 0$  and  $\bigcap_{\mathfrak{p} \in \text{Ass}(M)} N(\mathfrak{p}) = 0$  are the reduced primary decompositions of submod-  
31 ules 0 of  $M$  and  $R$ , respectively. We put

$$32 \quad L_j = \bigcap_{\dim(R/\mathfrak{p}) \leq d'_j} L(\mathfrak{p}), N_i = \bigcap_{\dim(R/\mathfrak{p}) \leq d_i} N(\mathfrak{p}).$$

33 Then  $\dim(L_j) = d'_j$  and  $\dim(N_i) = d_i$ . We divide it into two cases.

1 • Let  $d = r$ . By the Prime Avoidance Theorem, there exists a s.o.p  $x_1, \dots, x_r$  of  $R$  such that  $x_1, \dots, x_d$   
 2 is a s.o.p of  $M$  and  $x_{d_i+1}, \dots, x_r \in \text{Ann}_R(R/N_i), x_{d'_j+1}, \dots, x_d \in \text{Ann}_R(M/L_j)$ . Therefore, we have

$$3 (x_{d'_j+1}, \dots, x_d)M \cap M_j \subseteq L_j \cap M_j = 0$$

4 and  $(x_{d_i+1}, \dots, x_r)R \cap R_i \subseteq N_i \cap R_i = 0$ . Therefore,  $x_1, \dots, x_r$  is a good s.o.p of  $R$  and  $x_1, \dots, x_d$  is a  
 5 good s.o.p of  $M$ . By Proposition 2.3,  $(x_1, 0), \dots, (x_r, 0)$  is a good s.o.p of  $A$ .

6 • Let  $d < r$ . By the Prime Avoidance Theorem, there exists a s.o.p  $x_1, \dots, x_r$  of  $R$  such that  
 7  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ ,  $x_1, \dots, x_d$  is a s.o.p of  $M$  and  $x_{d_i+1}, \dots, x_r \in \text{Ann}_R(R/N_i), x_{d'_j+1}, \dots, x_d \in$   
 8  $\text{Ann}_R(M/L_j)$ . Therefore, we have

$$9 (x_{d'_j+1}, \dots, x_d)M \cap M_j \subseteq L_j \cap M_j = 0$$

10 and  $(x_{d_i+1}, \dots, x_r)R \cap R_i \subseteq N_i \cap R_i = 0$ . Therefore,  $x_1, \dots, x_r$  is a good s.o.p of  $R$  and  $x_1, \dots, x_d$  is a  
 11 good s.o.p of  $M$  and  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ . By Proposition 2.3,  $(x_1, 0), \dots, (x_r, 0)$  is a good s.o.p of  
 12  $A$ .  $\square$

13 Almost p-standard systems of parameters of the form  $(x_1, 0), \dots, (x_r, 0)$  were used to construct  
 14 Cohen-Macaulay Rees algebras for idealizations and Cohen-Macaulay Rees modules for unmixed  
 15 modules; to compute Hilbert coefficients of the idealization and partial Euler-Poincaré characteristics  
 16 (see [6, 24]); to bound for the reducibility index (see [22]); to compute the length function of saturation  
 17 of powers ideals (see [23]).

18 In the next section, we continuously use almost p-standard and good s.o.p of the form  $(x_1, 0), \dots, (x_r, 0)$   
 19 to characterize the approximate Cohen-Macaulayness of idealization.

### 20 3. Approximate Cohen-Macaulayness for idealization

21 Let  $\tilde{\mathfrak{M}} : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$  be the dimension filtration of  $M$  and  $\underline{y} = x_1, \dots, x_d$  be a good s.o.p  
 22 of  $M$ . It is clear that  $x_1, \dots, x_i$  is a multiplicity system of  $M_i$  for  $i = 0, \dots, d$ . Therefore, the following  
 23 difference is well-defined

$$24 I_{\tilde{\mathfrak{M}}}(\underline{y}) = \ell(M/\underline{y}M) - \sum_{i=0}^d e(x_1, \dots, x_i; M_i)$$

25 where  $e(x_1, \dots, x_i; M_i)$  is the multiplicity of  $M_i$  with respect to  $x_1, \dots, x_i$ , for  $i = 0, 1, \dots, d$ . The function  
 26  $I_{\tilde{\mathfrak{M}}}(\underline{y})$  was studied by N.T. Cuong and D.T. Cuong in [8]. Note that we have  $e(x_1, \dots, x_i; M_i) = 0$  if  
 27 and only if  $\dim(M_i) < i$ . Therefore, the above concept of  $I_{\tilde{\mathfrak{M}}}(\underline{y})$  is identical to the concept of  $I_{\tilde{\mathfrak{M}}}(\underline{y})$  by  
 28 N.T. Cuong et al. in [8]. However, for the convenience of calculations, we will use the above definition  
 29 of  $I_{\tilde{\mathfrak{M}}}(\underline{y})$ . For any integers  $\underline{m} = n_1, \dots, n_d$ , we denote

$$30 I_{\tilde{\mathfrak{M}}}(\underline{y}(\underline{m})) = \ell(M/\underline{y}(\underline{m})M) - \sum_{i=0}^d n_1 \dots n_i e(x_1, \dots, x_i; M_i)$$

31 where  $\underline{y}(\underline{m}) = x_1^{n_1}, \dots, x_d^{n_d}$ . By [8, Lemma 2.7, Proposition 2.9], we have the following lemma.

32 **Lemma 3.1.** *Let  $\underline{y} = x_1, \dots, x_d$  be a good s.o.p of  $M$ . Then the function  $I_{\tilde{\mathfrak{M}}}(\underline{y}(\underline{m}))$  is non-decreasing  
 33 and non-negative for all integers  $n_1, \dots, n_d \geq 1$ .*

1 From now on, let  $\mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$ ,  $\mathfrak{F}_R : R_0 \subseteq R_1 \subseteq \dots \subseteq R_r = R$ , and  $\mathfrak{F}_A$  be the  
 2 dimension filtrations of  $M$ ,  $R$  and  $A$ , respectively. Then, we have the following lemma (also see [25,  
 3 Lemma 3.2]).

4 **Lemma 3.2.** *Let  $\underline{x} = x_1, \dots, x_r$  be a good s.o.p of  $R$ . Set  $\underline{u} = u_1, \dots, u_r$ , where  $u_i = (x_i, 0)$  for  $i = 1, \dots, r$ ,  
 5 and  $\underline{u}(\underline{n}) = u_1^{n_1}, \dots, u_r^{n_r}$  for  $n_1, \dots, n_r \geq 1$ .*

6 (i) *Let  $d = r$ . Suppose that  $\underline{x}$  is a good s.o.p of  $M$ . Then, we have*

$$7 \quad I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) + I_{\mathfrak{F}_M}(\underline{x}(\underline{n}))$$

8 for all integers  $n_1, \dots, n_r \geq 1$ .

9 (ii) *Let  $d < r$ . Suppose that  $\underline{y} = x_1, \dots, x_d$  is a good s.o.p of  $M$  and  $x_{d+1}, \dots, x_r \in \text{Ann}_R(M)$ . Then,  
 10 we have*

$$11 \quad I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) + I_{\mathfrak{F}_M}(\underline{y}(\underline{m}))$$

12 for all integers  $n_1, \dots, n_r \geq 1$ .

13 Recall that a local ring  $R$  is called *generalized Cohen-Macaulay* if the  $i$ -th local cohomology  
 14 module  $H_m^i(R)$  has finite length for all  $i = 0, 1, \dots, \dim(R) - 1$  (see [29]). Note that if  $\dim(A) = 1$ ,  
 15 then either  $A$  is Cohen-Macaulay or  $A$  is generalized Cohen-Macaulay with the dimension filtration  
 16  $0 \neq H_{m \times M}^0(A) \subsetneq A$ . Following [8, Proposition 4.5],  $A$  is an approximately Cohen-Macaulay ring. From  
 17 now on, we always assume that  $A$  is not Cohen-Macaulay and  $r \geq 2$ . Then, we have the following  
 18 lemma.

19 **Lemma 3.3.** *Suppose that  $r \geq 2$ . The following statements are equivalent.*

20 (i)  *$A$  is approximately Cohen-Macaulay which is not Cohen-Macaulay.*

21 (ii)  *$\ell(A/\underline{u}A) = e(\underline{u}; A) + e(u_1, \dots, u_{r-1}; A_{r-1})$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$  for all good s.o.p  
 22  $\underline{u} = u_1, \dots, u_r$  of  $A$ .*

23 (iii) *There exists a s.o.p  $\underline{u} = u_1, \dots, u_r$  of  $A$  such that  $\underline{u}$  is an almost  $p$ -standard s.o.p of  $A$  and*

$$24 \quad \ell(A/\underline{u}A) = e(\underline{u}; A) + e(u_1, \dots, u_{r-1}; A_{r-1})$$

25 where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ .

26 (iv) *There exists a good s.o.p  $\underline{u} = u_1, \dots, u_r$  of  $A$  such that*

$$27 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}, A_{r-1})$$

28 for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ .

29 *Proof.* (i)  $\Rightarrow$  (ii). Since  $A$  is approximately Cohen-Macaulay but not Cohen-Macaulay, we get by [8,  
 30 Proposition 4.3] that  $A$  is a sequentially Cohen-Macaulay module with the dimension filtration

$$31 \quad \mathfrak{F}_A : 0 = A_0 \subseteq A_1 \subseteq \dots \subseteq A_{r-1} \subsetneq A$$

32 where  $\dim(A_{r-1}) = r - 1$  and  $A_i = 0$  for all  $i = 0, \dots, r - 2$ . Hence  $u_1, \dots, u_{r-1}$  is a s.o.p of  $A_{r-1}$  and

$$33 \quad I_{\mathfrak{F}_A}(\underline{u}) = \ell(A/\underline{u}A) - e(\underline{u}; A) - e(u_1, \dots, u_{r-1}; A_{r-1})$$

34 for all good s.o.p  $\underline{u} = u_1, \dots, u_r$  of  $A$ . Therefore,  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ . Following [8, Theorem  
 35 4.2], we have

$$36 \quad \ell(A/\underline{u}A) - e(\underline{u}; A) - e(u_1, \dots, u_{r-1}; A_{r-1}) = 0$$



1 for every good s.o.p  $\underline{u} = u_1, \dots, u_r$  of  $A$ .

2 (ii)  $\Rightarrow$  (iii). Let  $\underline{u} = u_1, \dots, u_r$  be a good s.o.p of  $A$ . By [8, Remark 3.11], we have  $\underline{u}(\underline{x}) = u_1^{n_1}, \dots, u_r^{n_r}$   
 3 is also a good s.o.p of  $A$  for all positive integers  $\underline{n} = n_1, \dots, n_r$ . From the assumption (ii), we have

$$4 \quad \ell(A/\underline{u}(\underline{n})A) - n_1 \dots n_r e(\underline{u}; A) - n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1}) = 0$$

5 for all  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ . Therefore,  $\underline{u}$  is an almost p-standard s.o.p of  $A$ .

6 (iii)  $\Rightarrow$  (iv). Assume that  $\underline{u} = u_1, \dots, u_r$  is an almost p-standard s.o.p of  $A$  and

$$7 \quad \ell(A/\underline{u}A) - e(\underline{u}; A) - e(u_1, \dots, u_{r-1}; A_{r-1}) = 0$$

8 where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ . By [8, Corollary 3.7], we have  $x_1, \dots, x_d$  is a good s.o.p of  $M$ . Since  
 9  $\underline{u}$  is almost p-standard, we get by [3, Theorem 3.7] that

$$10 \quad \ell(A/\underline{u}A) = n_1 \dots n_r e(\underline{u}; A) + \sum_{i=0}^{r-1} n_1 \dots n_i e(u_1, \dots, u_i, U_A^{i,r})$$

11 for all integers  $n_1, \dots, n_r \geq 1$ . Therefore, we have

$$12 \quad e(u_1, \dots, u_{r-1}; A_{r-1}) = \sum_{i=0}^{r-1} e(u_1, \dots, u_i, U_A^{i,r}).$$

13 Following [3, Remark 3.6],  $U_A^{r-1,r} = A_{r-1}$  is the biggest submodule of  $M$  of dimension less than or  
 14 equal to  $r-1$ . Hence

$$15 \quad e(u_1, \dots, u_{r-1}; U_A^{r-1,r}) = e(x_1, \dots, x_{r-1}; A_{r-1})$$

16 and  $e(u_1, \dots, u_i; U_A^{i,r}) = 0$  for all  $i = 0, \dots, r-2$ , the result follows.

17 (iv)  $\Rightarrow$  (i). Let  $\underline{u} = u_1, \dots, u_r$  be a good s.o.p of  $A$  such that

$$18 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}, A_{r-1})$$

19 for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) \neq 0$ . Therefore,  $\underline{u}$  is an almost p-standard  
 20 s.o.p of  $M$ . Clearly,

$$21 \quad \ell(A/\underline{u}(\underline{n})A) - n_1 \dots n_r e(\underline{u}; A) - n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}, A_{r-1}) \geq I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) \geq 0.$$

22 Therefore, by the hypothesis (iv) we have implied that  $I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = 0$ . By [8, Theorem 4.2],  $A$  is  
 23 sequentially Cohen-Macaulay. Now, we will prove that  $A_i = 0$  for all  $i = 0, 1, \dots, r-2$ . Suppose that  
 24 there exists an integer  $i \in \{0, 1, \dots, r-2\}$  such that  $A_i \neq 0$ . Put  $j = \dim_A(A_i)$ . Then  $0 \leq j \leq i$ . Hence  
 25  $\dim_A(A_j) = j \geq 0$ . Therefore,  $e(u_1, \dots, u_j; A_j) > 0$ . Since  $A$  is sequentially Cohen-Macaulay, we get  
 26 by [3, Proposition 2.9(2)] that  $A_j \cong U_A^{j,r}$ . Hence

$$27 \quad e(u_1, \dots, u_j; U_A^{j,r}) = e(u_1, \dots, u_j; A_j) > 0.$$

28 Since  $\underline{u}$  is an almost p-standard s.o.p of  $A$ , we get by [3, Theorem 3.7] that

$$29 \quad \ell(A/\underline{u}(\underline{n})A) = \sum_{i=0}^r n_1 \dots n_i e(u_1, \dots, u_i; U_A^{i,r})$$

30 for all integers  $n_1, \dots, n_r \geq 1$ , where  $e_j(u_1, \dots, u_j; U_A^{j,r}) > 0$  with  $0 \leq j \leq r-2$  a contradiction. So  
 31  $A_i = 0$  for all  $i = 0, 1, \dots, r-2$ . Thus  $A$  is an approximately Cohen-Macaulay local ring but not a  
 32 Cohen-Macaulay local ring.  $\square$

The first main result of this section is the following theorem.

**Theorem 3.4.** *Suppose that  $r \geq 2$ . The following statements are equivalent.*

- (i) *A is approximately Cohen-Macaulay which is not Cohen-Macaulay.*  
 (ii) *There exists an almost  $p$ -standard s.o.p  $\underline{u} = (x_1, 0), \dots, (x_r, 0)$  of A such that*

$$\ell(A/\underline{u}(n)A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) > 0$ .

- (iii) *There exists a good s.o.p  $\underline{u} = (x_1, 0), \dots, (x_r, 0)$  of A such that*

$$\ell(A/\underline{u}(n)A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) > 0$ .

- (iv) *One of the following conditions is satisfied.*

- (a) *There exists a good s.o.p  $\underline{x} = x_1, \dots, x_r$  of both R and M such that*

$$\ell(R/\underline{x}(n)R) = n_1 \dots n_r e(\underline{x}; R),$$

$$\ell(M/\underline{x}(n)M) = n_1 \dots n_r e(\underline{x}; M) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; M_{r-1})$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(x_1, \dots, x_{r-1}; M_{r-1}) > 0$ .

- (b) *There exists a good s.o.p  $\underline{x} = x_1, \dots, x_r$  of both R and M such that*

$$\ell(R/\underline{x}(n)R) = n_1 \dots n_r e(\underline{x}; R) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; R_{r-1})$$

$$\ell(M/\underline{x}(n)M) = n_1 \dots n_r e(\underline{x}; M)$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(x_1, \dots, x_{r-1}; R_{r-1}) > 0$ .

- (c) *There exists a good s.o.p  $\underline{x} = x_1, \dots, x_r$  of both R and M such that*

$$\ell(R/\underline{x}(n)R) = n_1 \dots n_r e(\underline{x}; R) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; R_{r-1}),$$

$$\ell(M/\underline{x}(n)M) = n_1 \dots n_r e(\underline{x}; M) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; M_{r-1})$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(x_1, \dots, x_{r-1}; R_{r-1}) > 0$ ,  $e(x_1, \dots, x_{r-1}; M_{r-1}) > 0$ .

- (d) *There exists a good s.o.p  $\underline{x} = x_1, \dots, x_r$  of R so that  $\underline{y} = x_1, \dots, x_{r-1}$  is a good s.o.p of M and  $x_r \in \text{Ann}_R(M)$  such that*

$$\ell(R/\underline{x}(n)R) = n_1 \dots n_r e(\underline{x}; R)$$

and

$$\ell(M/\underline{y}(m)M) = n_1 \dots n_{r-1} e(\underline{y}; M)$$

for all integers  $n_1, \dots, n_r \geq 1$ .

- (e) *There exists a good s.o.p  $\underline{x} = x_1, \dots, x_r$  of R so that  $\underline{y} = x_1, \dots, x_{r-1}$  is a good s.o.p of M and  $x_r \in \text{Ann}_R(M)$  such that*

$$\ell(R/\underline{x}(n)R) = n_1 \dots n_r e(\underline{x}; R) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; R_{r-1}),$$

$$\ell(M/\underline{y}(m)M) = n_1 \dots n_{r-1} e(\underline{y}; M)$$

for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(x_1, \dots, x_{r-1}; R_{r-1}) > 0$ .



1 *Proof.* (iii)  $\Rightarrow$  (i) is obvious by Lemma 3.3(iv).

2 (i)  $\Rightarrow$  (ii). By Corollary 2.4, there is always a good s.o.p  $\underline{u} = (x_1, 0), \dots, (x_r, 0)$  of  $A$ . Following [8,  
3 Remark 2.3],  $\underline{u}(\underline{n}) = (x_1, 0)^{n_1}, \dots, (x_r, 0)^{n_r}$  also is good s.o.p for all integers  $n_1, \dots, n_r$ . Since  $A$  is  
4 approximately Cohen-Macaulay but not Cohen-Macaulay, we get by Lemma 3.3(ii) that

$$5 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

6 for all integers  $n_1, \dots, n_r \geq 1$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) > 0$ . Therefore,  $\underline{u}$  is an almost p-standard  
7 s.o.p of  $A$ .

8 (iii)  $\Rightarrow$  (i). By [8, Corollary 2.7] and [3, Proposition 2.5], the statement follows.

9 (iii)  $\Rightarrow$  (iv). We divide it into two cases.

10 • Let  $d = r$ . Let  $\underline{u} = (u_1, 0), \dots, (u_r, 0)$  be a good s.o.p of  $M$  such that

$$11 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

12 for all positive integers  $n_1, \dots, n_r$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) > 0$ . Hence  $(u_1, 0), \dots, (u_r, 0)$  is an  
13 almost p-standard s.o.p of  $M$ . Let

$$14 \quad \mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_r = M$$

15 and

$$16 \quad \mathfrak{F}_R : R_0 \subseteq R_1 \subseteq \dots \subseteq R_r = R$$

17 be the dimension filtrations of  $M$  and  $R$ , respectively. For  $0 \leq i \leq r$ , we put  $A_i = R_i \times M_i$ . By Lemma  
18 2.2,  $A_0 \subseteq A_1 \subseteq \dots \subseteq A_r$  is the dimension filtration of  $A$ . Following the proof of Lemma 3.3 (iv)  $\Rightarrow$  (i),  
19 we have  $A_i = R_i \times M_i = 0$  for all  $i = 0, 1, \dots, r-2$  and  $\dim(A_{r-1}) = r-1$  where  $A_{r-1} = R_{r-1} \times M_{r-1}$ .  
20 Hence

$$21 \quad I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = \ell(A/\underline{u}(\underline{n})A) - n_1 \dots n_r e(\underline{u}; A) - n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1}),$$

22 and  $R_i = 0, M_i = 0$  for all  $i = 0, 1, \dots, r-2$ . Therefore, one of the following assertions is true.

23 (a)  $\dim(R_{r-1}) < r-1$  and  $\dim(M_{r-1}) = r-1$ . Hence  $R_{r-1} = 0$  because if otherwise  $R_{r-1} \neq 0$  then  
24 we have

$$25 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(u_1, \dots, u_r; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

$$26 \quad + n_1 \dots n_{d_i} e(u_1, \dots, u_{d_i}; R_{r-1} \times 0)$$

27 where  $\dim(R_{r-1}) = d_i < r-1$ , a contradiction. Therefore, the dimension filtrations of  $R$  and  $M$  is  
28  $\mathfrak{F}_M : 0 \subsetneq M_{r-1} \subsetneq M$  and  $\mathfrak{F}_R : 0 \subsetneq R$ , respectively. Hence

$$29 \quad I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) = \ell(R/\underline{x}(\underline{n})R) - n_1 \dots n_r e(\underline{x}; R)$$

30 and

$$31 \quad I_{\mathfrak{F}_M}(\underline{x}(\underline{n})) = \ell(M/\underline{x}(\underline{n})M) - n_1 \dots n_r e(\underline{x}; M) - n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; M_{r-1}).$$

32 By the assumption and Lemma 3.2, we have

$$33 \quad I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) + I_{\mathfrak{F}_M}(\underline{x}(\underline{n})) = 0$$

34 for all  $n_1, \dots, n_r \geq 1$ . By Lemma 3.1,  $I_{\mathfrak{F}_R}(\underline{x}(\underline{n}))$  and  $I_{\mathfrak{F}_M}(\underline{x}(\underline{n}))$  are non-negative functions. Therefore,  
35 we have  $I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) = I_{\mathfrak{F}_M}(\underline{x}(\underline{n})) = 0$ , which means

$$36 \quad \ell(R/\underline{x}(\underline{n})R) = n_1 \dots n_r e(\underline{x}; R)$$

1 and

$$2 \quad \ell(M/\underline{x}(\underline{n})M) = n_1 \dots n_r e(\underline{x}; M) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; M_{r-1})$$

3 for all positive integers  $n_1, \dots, n_r$ , where  $e(x_1, \dots, x_{r-1}; M_{r-1}) > 0$ .

4 (b)  $\dim(R_{r-1}) = r - 1$  and  $\dim(M_{r-1}) < r - 1$ . Similar to the proof in case (a), we have

$$5 \quad \ell(R/\underline{x}(\underline{n})R) = n_1 \dots n_r e(\underline{x}; R) + n_1 \dots n_{r-1} e(x_1, \dots, x_{r-1}; R_{r-1})$$

6 where  $e(x_1, \dots, x_{r-1}; R_{r-1}) > 0$ , and

$$8 \quad \ell(M/\underline{x}(\underline{n})M) = n_1 \dots n_r e(\underline{x}; M)$$

9 for all positive integers  $n_1, \dots, n_r$ .

10 (c)  $\dim(R_{r-1}) = \dim(M_{r-1}) = r - 1$ . Therefore, the dimension filtrations of  $R$  and  $M$  are  $\mathfrak{F}_M : 0 \subsetneq$   
 11  $M_{r-1} \subsetneq M$  and  $\mathfrak{F}_R : 0 \subsetneq R_{r-1} \subsetneq R$ , respectively. Similar to the proof in case (a), the result follows.

12 • Let  $d < r$ . Let  $\underline{u} = (x_1, 0), \dots, (x_r, 0)$  be a good s.o.p of  $A$  such that

$$14 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

15 for all positive integers  $\underline{n} = n_1, \dots, n_r$ , where  $e(u_1, \dots, u_{r-1}; A_{r-1}) > 0$ . Hence  $\underline{u}$  is an almost p-standard  
 16 s.o.p of  $M$ . By [8, Remark 2.3],  $(x_1, 0)^{n_1}, \dots, (x_r, 0)^{n_r}$  also is good s.o.p for all integers  $n_1, \dots, n_r$ . We  
 17 set  $\underline{y} = x_1, \dots, x_d$ . By Proposition 2.3,  $x_1^{n_1}, \dots, x_r^{n_r}$  is a good s.o.p of  $R$ ,  $x_1^{n_1}, \dots, x_d^{n_d}$  is a good s.o.p of  $M$   
 18 and  $x_{d+1}^{n_{d+1}}, \dots, x_r^{n_r} \in \text{Ann}_R(M)$ . Let

$$20 \quad \mathfrak{F}_M : M_0 \subseteq M_1 \subseteq \dots \subseteq M_d = M$$

21 and

$$22 \quad \mathfrak{F}_R : R_0 \subseteq R_1 \subseteq \dots \subseteq R_r = R$$

23 be the dimension filtrations of  $M$  and  $R$ , respectively. For  $0 \leq i \leq r$ , we put  $A_i = R_i \times M_i$  and  
 24  $A_j = R_j \times M$  for  $j = d + 1, \dots, r$ . By Lemma 2.2,  $A_0 \subseteq A_1 \subseteq \dots \subseteq A_r$  is the dimension filtration of  
 25  $A$ . Following the proof of Lemma 3.3 (iv)  $\Rightarrow$  (i), we have  $A_i = R_i \times M_i = 0$  for all  $i = 0, 1, \dots, r - 2$   
 26 and  $\dim(A_{r-1}) = r - 1$  where  $A_{r-1} = R_{r-1} \times M$ . Hence  $R_i = 0, M_i = 0$  for all  $i = 0, 1, \dots, r - 2$ , and  
 27  $d = r - 1$ . Indeed, suppose that  $d < r - 1$  then  $\dim_A(0 \times M) = d$ . Therefore, we have

$$29 \quad 0 = \ell(A/\underline{u}(\underline{n})A) - n_1 \dots n_r e(\underline{u}; A) - n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1}) \\
 30 \quad \geq \ell(A/\underline{u}(\underline{n})A) - n_1 \dots n_r e(\underline{u}; A) \\
 31 \quad \quad - n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1}) - n_1 \dots n_d e(u_1, \dots, u_d; A_d) \\
 32 \quad \geq I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) \geq 0$$

33 for all positive integers  $n_1, \dots, n_r$ . Hence

$$35 \quad \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1}) \\
 36 \quad \quad + n_1 \dots n_d e(u_1, \dots, u_d; A_d)$$

37 where  $e(u_1, \dots, u_d; A_d) > 0$ , a contradiction. Thus one of the following assertions is true.

38 (d)  $\dim(R_{r-1}) < r - 1$ . Similar to the proof in case (a), we have  $R_{r-1} = 0$ . Therefore, the dimension  
 39 filtrations of  $R$  and  $M$  are  $\mathfrak{F}_M : 0 \subsetneq M$  and  $\mathfrak{F}_R : 0 \subsetneq R$ , respectively. By the assumption and Lemma 3.2,  
 40 we have

$$42 \quad I_{\mathfrak{F}_A}(\underline{u}(\underline{n})) = I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) + I_{\mathfrak{F}_M}(\underline{y}(\underline{m})) = 0$$

1 for all  $n_1, \dots, n_r \geq 1$ , where  $\underline{y}(\underline{m}) = x_1^{n_1}, \dots, x_{r-1}^{n_{r-1}}$ . By Lemma 3.1,  $I_{\mathfrak{F}_R}(\underline{x}(\underline{n}))$  and  $I_{\mathfrak{F}_M}(\underline{y}(\underline{m}))$  are non-  
 2 negative functions. Hence  $I_{\mathfrak{F}_R}(\underline{x}(\underline{n})) = I_{\mathfrak{F}_M}(\underline{y}(\underline{m})) = 0$ . Therefore,

$$3 \ell(R/\underline{x}(\underline{n})R) = n_1 \dots n_r e(\underline{x}; R)$$

4 and

$$5 \ell(M/\underline{y}(\underline{m})M) = n_1 \dots n_{r-1} e(\underline{y}; M)$$

6 for all positive integers  $n_1, \dots, n_r$ , where  $\underline{y} = x_1, \dots, x_{r-1}$ .

7 (e)  $\dim(R_{r-1}) = r - 1$ . Therefore, the dimension filtrations of  $M$  and  $R$  are  $\mathfrak{F}_M : 0 \subsetneq M$  and  $\mathfrak{F}_R : 0 \subsetneq$   
 8  $R_{r-1} \subsetneq R$ , respectively. Similar to the proof in case (d), the result follows.

9 (iv)  $\Rightarrow$  (iii). We consider the following two cases.

10 • Suppose that one of the conditions (a) or (b) or (c) is satisfied. Since  $x_1, \dots, x_r$  is a good s.o.p of  
 11 both  $R$  and  $M$ , we get by Proposition 2.3(i) that  $\underline{u} = (x_1, 0), \dots, (x_r, 0)$  is a good s.o.p of  $A$ . It is clear

$$12 \ell(A/\underline{u}(\underline{n})A) = \ell(R/\underline{x}(\underline{n})R) + \ell(M/\underline{x}(\underline{n})M)$$

13 for all  $n_1, \dots, n_r \geq 1$  where  $\underline{u}(\underline{n}) = u_1^{n_1}, \dots, u_r^{n_r}$ ,  $\underline{x}(\underline{n}) = x_1^{n_1}, \dots, x_r^{n_r}$  and

$$14 e(u_1, \dots, u_r; A) = e(x_1, \dots, x_r; R) + e(x_1, \dots, x_r; M),$$

15 and

$$16 e(u_1, \dots, u_{r-1}; A_{r-1}) = \begin{cases} e(x_1, \dots, x_{r-1}; M_{r-1}), & \text{if (a) is satisfied,} \\ e(x_1, \dots, x_{r-1}; R_{r-1}), & \text{if (b) is satisfied,} \\ e(x_1, \dots, x_{r-1}; R_{r-1} \times M_{r-1}), & \text{if (c) is satisfied.} \end{cases}$$

17 According to the assumption (iv), we have

$$18 \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

19 for all  $n_1, \dots, n_r \geq 1$ , where

$$20 A_{r-1} = \begin{cases} 0 \times M_{r-1}, & \text{if the condition (a) is satisfied,} \\ R_{r-1} \times 0, & \text{if the condition (b) is satisfied,} \\ R_{r-1} \times M_{r-1}, & \text{if the condition (c) is satisfied.} \end{cases}$$

21 • Suppose that one of the conditions (d) or (e) is satisfied. Since  $x_1, \dots, x_r$  is a good s.o.p of  
 22  $R$ ,  $x_1, \dots, x_{r-1}$  is a good s.o.p of  $M$  and  $x_r \in \text{Ann}_R(M)$ , we get by Proposition 2.3(ii) that  $\underline{u} =$   
 23  $(x_1, 0), \dots, (x_r, 0)$  is a good s.o.p of  $A$ . Since  $x_r \in \text{Ann}_R(M)$ , we get

$$24 \ell(A/\underline{u}(\underline{n})A) = \ell(R/\underline{x}(\underline{n})R) + \ell(M/\underline{y}(\underline{m})M)$$

25 for all  $n_1, \dots, n_r \geq 1$ , where  $\underline{u}(\underline{n}) = u_1^{n_1}, \dots, u_r^{n_r}$ ,  $\underline{x}(\underline{n}) = x_1^{n_1}, \dots, x_r^{n_r}$ ,  $\underline{y}(\underline{m}) = x_1^{n_1}, \dots, x_{r-1}^{n_{r-1}}$ . Moreover,  
 26 we have  $e(u_1, \dots, u_r; A) = e(x_1, \dots, x_r; R)$  and

$$27 e(u_1, \dots, u_{r-1}; A_{r-1}) = \begin{cases} e(x_1, \dots, x_{r-1}; M), & \text{if (d) is satisfied,} \\ e(x_1, \dots, x_{r-1}; R_{r-1} \times M), & \text{if (e) is satisfied.} \end{cases}$$

28 Combining with the assumption (iv), we have

$$29 \ell(A/\underline{u}(\underline{n})A) = n_1 \dots n_r e(\underline{u}; A) + n_1 \dots n_{r-1} e(u_1, \dots, u_{r-1}; A_{r-1})$$

1 where

$$A_{r-1} = \begin{cases} 0 \times M, & \text{if the condition (d) is satisfied,} \\ R_{r-1} \times M, & \text{if the condition (e) is satisfied.} \end{cases}$$

2  
3  
4  
5  $\square$

6 Now we are ready to present the proof of Theorem 1.3.

7 *Proof of Theorem 1.3.* We divide into two cases.

8 • The case  $d = r$ . Following Theorem 3.4(iv),  $A$  is approximately Cohen-Macaulay which is not  
9 Cohen-Macaulay if and only if one of the three conditions (a), (b), (c) of Theorem 3.4 is satisfied. By  
10 [8, Proposition 4.5], the statements follow.

11 • The case  $d < r$ . Following Theorem 3.4(iv),  $A$  is approximately Cohen-Macaulay which is not  
12 Cohen-Macaulay if and only if one of the two conditions (d), (e) of Theorem 3.4 is satisfied. By [8,  
13 Proposition 4.5], the statements follow.  $\square$   
14

15 Theorem 1.3 immediately gives us the following interesting corollary.

16 **Corollary 3.5.** *Suppose that  $R$  is a Cohen-Macaulay local ring of dimension  $r \geq 2$ . Let  $I$  be an ideal  
17 of  $R$ . We put  $d = \dim_R(I)$ . Then the following assertions are equivalent.*

- 18 (i)  $R \times I$  is a Cohen-Macaulay local ring.  
19 (ii)  $R \times I$  is an approximately Cohen-Macaulay local ring.  
20 (iii) Either  $I = (0)$  or  $I$  is a maximal Cohen-Macaulay  $R$ -module.  
21

22 *Proof.* (i)  $\Rightarrow$  (ii) is trivial.

23 (ii)  $\Rightarrow$  (iii). We consider the following two cases.

24 •  $R \times I$  is Cohen-Macaulay. If  $d = r$ , then by [22, Corollary 1(i)],  $I$  is a maximal Cohen-Macaulay  
25  $R$ -module. If  $d < r$ , then by [22, Corollary 1(ii)], we have  $I = (0)$ .

26 •  $R \times I$  is approximately Cohen-Macaulay but not Cohen-Macaulay. If  $r = d$ , then following  
27 Theorem 1.3,  $I$  is approximately Cohen-Macaulay but not Cohen-Macaulay. Since  $R$  is Cohen-  
28 Macaulay, the largest submodule of  $R$  of dimension less than  $r$  equals  $(0)$ . So, the largest submodule  
29 of  $I$  of dimension less than  $r$  equals  $(0)$ , a contradiction. If  $d < r$ , then following Theorem 1.3,  $I$  is  
30 Cohen-Macaulay of dimension  $d = r - 1 > 0$ . Since  $I$  is a submodule of  $R$  of dimension less than  $r$   
31 and  $R$  is Cohen-Macaulay, we get  $I = (0)$ , a contradiction.

32 (iii)  $\Rightarrow$  (i) is trivial by [22, Corollary 1(ii)].  $\square$   
33

34 The proof of Corollary 3.5 immediately gives us the following corollary.

35 **Corollary 3.6.** *Suppose that  $R$  is a Cohen-Macaulay local ring of dimension  $r \geq 2$ . Then there does  
36 not exist an ideal  $I$  of  $R$  such that  $R \times I$  is an approximately Cohen-Macaulay local ring which is not  
37 Cohen-Macaulay.  
38*

39 We end this paper with the following example.

40 **Example 3.7.** Let  $S = k[[X, Y, Z, T]]$  be the formal power series ring over a field  $k$  and  $\mathfrak{a} = (X) \cap (Y, Z)$ .  
41 Let  $R = S/\mathfrak{a}$ . Then  $\dim(R) = 3$ . Denote by  $x, y, z, t$  are the image of  $X, Y, Z, T$  in  $R$ , respectively.  
42

1 Then the largest submodule of  $R$  of dimension less than 3 is  $I = (x)S \cong (X, Y, Z)/(Y, Z)$ . Hence  $I$  is  
 2 Cohen-Macaulay of dimension  $\dim_R(I) = 2$ . Let  $x_1 = t + z, x_2 = x + y, x_3 = t(y + z)$ . Then we have

$$3 \ell(R/(x_1^{n_1}, x_2^{n_2}, x_3^{n_3})) = 2n_1n_2n_3 + n_1n_2,$$

4  
 5 for all  $n_1, n_2, n_3 \geq 1$ . Hence  $x_1, x_2, x_3$  is an almost p-standard s.o.p of  $R$ . By [3, Theorem 4.7] we have

$$6 \ell(R/(x_1^{n_1}, x_2^{n_2}, x_3^{n_3})) = 2n_1n_2n_3 + e(x_1, x_2; I)n_1n_2,$$

7  
 8 for all integers  $n_1, n_2, n_3 \geq 1$ . Therefore,  $R$  is an approximately Cohen-Macaulay local ring. By  
 9 Theorem 1.3,  $R \times I$  is an approximately Cohen-Macaulay local ring which is not Cohen-Macaulay.

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12  
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