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The finite $\mathcal{S}$-determinacy of singularities in positive characterisitc, $\mathcal{S}=\mathcal{R}_{\mathcal{G}}, \mathcal{R}_{\mathcal{A}}, \mathcal{K}_{\mathcal{G}}, \mathcal{K}_{\mathcal{A}}$

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# THE FINITE $\mathcal{S}$-DETERMINACY OF SINGULARITIES <br> IN POSITIVE CHARACTERISITC, $\mathcal{S}=\mathcal{R}_{\mathcal{G}}, \mathcal{R}_{\mathcal{A}}, \mathcal{K}_{\mathcal{G}}, \mathcal{K}_{\mathcal{A}}$ 

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#### Abstract

For singularities $f \in K\left[\left[x_{1}, \ldots, x_{n}\right]\right]$ over an algebraically closed field $K$ of arbitrary characteristic, we introduce the finite $\mathcal{S}$-determinacy under $\mathcal{S}$-equivalence, where $\mathcal{S}=\mathcal{R}_{\mathcal{G}}, \mathcal{R}_{\mathcal{A}}, \mathcal{K}_{\mathcal{G}}$, $\mathcal{K}_{\mathcal{A}}$. It is proved that the finite $\mathcal{R}_{\mathcal{G}}\left(\mathcal{K}_{\mathcal{G}}\right)$-determinacy is equivalent to the finiteness of the relative $\mathcal{G}$-Milnor ( $\mathcal{G}$-Tjurina) number and the finite $\mathcal{R}_{\mathcal{A}}\left(\mathcal{K}_{\mathcal{A}}\right)$-determinacy is equivalent to the finiteness of the relative $\mathcal{A}$-Milnor ( $\mathcal{A}$-Tjurina) number. Moreover, some estimates are provided on the degree of the $\mathcal{S}$-determinacy in positive characteristic. Keywords: Finite $\mathcal{R}_{\mathcal{G}}\left(\mathcal{R}_{\mathcal{A}}\right)$-determinacy, finite $\mathcal{K}_{\mathcal{G}}\left(\mathcal{K}_{\mathcal{A}}\right)$ - determinacy, the relative $\mathcal{G}(\mathcal{A})$-Milnor number, relative $\mathcal{G}(\mathcal{A})$ - Tjurina number. MSC(2010): Primary: 14B05; Secondary: 32S10, 32S25, 58K40.


## 1. Introduction

In this paper, we assume that $K$ is an algebraically closed field of arbitrary characteristic unless otherwise stated explicitly. Let

$$
K[[\mathbf{x}]]=K\left[\left[x_{1}, \ldots, x_{n}\right]\right]=\left\{\sum_{\alpha \in N^{n}} a_{\alpha} \mathbf{x}^{\alpha} \mid a_{\alpha} \in K\right\}
$$

be the formal power series ring over $K$. We use the usual multi-index notation $\mathbf{x}^{\alpha}=x_{1}^{\alpha_{1}} \cdots x_{n}^{\alpha_{n}}$ for $\alpha=\left(\alpha_{1}, \ldots, \alpha_{n}\right) \in N^{n}$. We denote $\mathcal{M}=$

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$\left\langle x_{1}, \ldots, x_{n}\right\rangle$ the unique maximal ideal of $K[[\mathbf{x}]]$, so that the set of units in $K[[\mathbf{x}]]$ is $K[[\mathbf{x}]]^{*}=K[[\mathbf{x}]] \backslash \mathcal{M}$,

Let $\mathcal{S}$ be a subgroup of $\operatorname{Aut}(K[[\mathbf{x}]])$. Then an equivalence relation can be introduced on $K[[\mathbf{x}]]$ via $\mathcal{S}$. For the given equivalence relation, a fundamental question is: when is a function $f \in K[[\mathbf{x}]]$ equivalent to a finite number of terms of its power series. This question is concerned with the finite determinacy theory and the classification theory for mapgerms.

If $K$ is the field of complex numbers and $K[[x]]$ is the ring of formal power series defined by the convergent ones, this question is well studied by John Mather and some authors (see, e.g. [1,2,4-6,11-15,17]). In the complex case, let $\mathcal{O}_{n+1,0}$ be the local ring of analytic function germs on analytic space $\left(\mathbb{C}^{n+1}, 0\right)$. Let $\left\{y_{1}, \ldots, y_{n+1}\right\}$ be a coordinate system in $\mathbb{C}^{n+1}$ and $\mathcal{M}$ be the maximal ideal of $\mathcal{O}_{n+1,0}$. Let $\mathcal{R}$ be the group of all the holomorphic automorphisms of the germ $\left(\mathbb{C}^{n+1}, 0\right)$. Take $L$ as the $y_{1}$-axis in $\left(\mathbb{C}^{n+1}, 0\right)$, then the defining ideal of $L$ is $\mathcal{G}=\left\langle y_{2}, \ldots, y_{n+1}\right\rangle$. Let

$$
\mathcal{R}_{L} \doteq\{\phi \in \mathcal{R} \mid \phi(L)=L\}
$$

be the subgroup of the holomorphic automorphisms $\phi:\left(\mathbb{C}^{n+1}, 0\right) \rightarrow$ $\left(\mathbb{C}^{n+1}, 0\right)$ such that $\phi(L)=L$ for all $\phi \in \mathcal{R} . \mathcal{R}_{L}$ can act on $\mathcal{M} \cdot \mathcal{G}$ from right and this defines an equivalence relation on $\mathcal{M} \cdot \mathcal{G}$. Two germs $f, g \in \mathcal{M} \cdot \mathcal{G}$ are called $\mathcal{R}_{L}$-equivalent if there exists a $\phi \in \mathcal{R}_{L}$ such that $f=g \circ \phi$. A germ $f \in \mathcal{M} \cdot \mathcal{G}$ is called $k-\mathcal{R}_{L}$-determined in $\mathcal{M} \cdot \mathcal{G}$ if for each $g \in \mathcal{M} \cdot \mathcal{G}$ such that $f-g \in \mathcal{M}^{k+1} \cap \mathcal{G}=\mathcal{M}^{k} \cdot \mathcal{G}, g$ is $\mathcal{R}_{L}-$ equivalent to $f$.

Siersma studied the problem of finite $\mathcal{R}_{L}-$ determinacy in [16]. He gave the list of $\mathcal{R}_{L}$-simple singularities and studied the Milnor fiber of a generic deformation of a certain class of such singularities.

Jiang and Siersma proved the following theorem (see Theorem 2.2. of [9]):

If $\mathcal{M}^{k} \cdot \mathcal{G} \subset \mathcal{M} \cdot \tau_{\mathcal{G}}(f)+\mathcal{M}^{k+1} \cdot \mathcal{G}$, then $f$ is $k-\mathcal{R}_{L}$-determined, where

$$
\tau_{\mathcal{G}}(f) \doteq \mathcal{M} \cdot\left\langle\frac{\partial f}{\partial y_{1}}\right\rangle+\mathcal{G} \cdot\left\langle\frac{\partial f}{\partial y_{2}}, \ldots, \frac{\partial f}{\partial y_{n+1}}\right\rangle
$$

is the tangent space at $f$ of the $\mathcal{R}_{L}$-orbit $\mathcal{R}_{L}(f)$.
In [4], When $(X, 0)$ is the germ of an analytic subvariety of $\left(\mathbb{C}^{n}, 0\right)$, let $\mathcal{R}_{X}$ be the group of all analytic automorphisms of ( $\left.\mathbb{C}^{n}, 0\right)$ which preserve $X . \mathcal{R}_{X}$ can act on $\mathcal{O}_{n, 0}$ and induce an equivalence relation. If
$f$ is again a function germ on $\mathbb{C}^{n}$ at 0 , Bruce and Roberts generalized the definition of Milnor number $\mu(f)$ as follows. Let $\Theta_{X, 0}$ denote the $\mathcal{O}_{n, 0}$ module of germs of vector fields on $\mathbb{C}^{n}$ at 0 which are tangent to $X$, or equivalently, the submodule of germs of derivations of $\mathcal{O}_{n, 0}$ which preserve the ideal defining $X$. For an $f \in \mathcal{O}_{n, 0}$ define $j_{X}(f)$ the ideal in $\mathcal{O}_{n, 0}$ given by the image of the homomorphism

$$
\Theta_{X, 0} \rightarrow \mathcal{O}_{n, 0}, \delta \mapsto \delta f,
$$

and define the Milnor number $\mu_{X}(f)$ of $f$ on $X$ to be $\operatorname{dim}_{\mathbb{C}} \mathcal{O}_{n, 0} / j_{X}(f)$. Bruce and Roberts stated Damon's result as (see Theorem 2.2. of [4]): A germ $f$ in $\mathcal{O}_{n, 0}$ is finitely determined with respect to the $\mathcal{R}_{X}$ action if $\mu_{X}(f)<\infty$.

In [3], Yousra Boubakri, Gert-Martin Greuel, and Thomas Markwig studied the finite determinacy of singularities $f \in K[[\mathbf{x}]]$ over an algebraically closed field $K$ of arbitrary characteristic under the equivalence relation on the power series ring $K[[\mathbf{x}]]$ induced by the action of either $\mathcal{R}=\operatorname{Aut}(K[[\mathbf{x}]])$ or the semidirect product $\mathcal{K}=K[[\mathbf{x}]]^{*} \ltimes \mathcal{R}$. For an $f \in K[[\mathbf{x}]]$, they established that the finiteness of the Milnor number and the Tjurina number is equivalent to the finite $\mathcal{R}$-determinacy of $f$ and the finite $\mathcal{K}$-determinacy of $f$ respectively. The Milnor number $\mu(f)$ is defined as $\operatorname{dim}_{K} K[[\mathbf{x}]] / j(f)$ where $j(f)$ is the Jacobian ideal of $f$, generated by the partial derivatives $f_{x_{i}}$ of $f,(i=1, \ldots, n)$. The Tjurina number $\tau(f)$ is defined as $\operatorname{dim}_{K} K[[\mathbf{x}]] /\langle f\rangle+j(f)$ where $\langle f\rangle$ is the ideal generated by $f$. Their results are as follows (see Theorem 5 of [3]):

Let $0 \neq f \in \mathcal{M} \subset K[[\mathbf{x}]]$ be a power series.

1. $\mu(f)<\infty$ if and only if $f$ is finitely $\mathcal{R}$-determined.
2. $\tau(f)<\infty$ if and only if $f$ is finitely $\mathcal{K}$-determined.

Since the proofs of Jiang's theorem and Damon's result need to use the solution of a differential equation, it seems that their methods do not work in the case of positive characteristic. Motivated by Jiang's theorem and Damon's result, following the ideas of [3], we discuss the finite determinacy of singularities $f \in K\left[\left[x_{1}, \ldots, x_{n}\right]\right]$ under the equivalence relation on the power series ring $K[[\mathbf{x}]]$ induced by the action of the subgroup of automorphisms preserving the line $x_{2}=\cdots=x_{n}=0$ or the subgroup of automorphisms preserving a given hypersurface. We try to obtain some results which are similar to Jiang's theorem, respectively to Damon's result in case of $X$ is a smooth hypersurface.

In this paper, We have two main results :
(1) For a singularity $f \in \mathcal{M}^{2} \subset K[[\mathbf{x}]]$ over an algebraically closed field $K$ of arbitrary characteristic, the finite $\mathcal{R}_{\mathcal{G}}$ (or $\mathcal{K}_{\mathcal{G}}$-)determinacy of $f$ is equivalent to the relative $\mathcal{G}$-isolatedness of the singularity $f$ (or $R_{f}$ ), when $\mathcal{R}_{\mathcal{G}}$ is the subgroup of automorphisms preserving the line $x_{2}=\cdots=x_{n}=0$ and $\mathcal{K}_{\mathcal{G}} \doteq K[[\mathbf{x}]]^{*} \ltimes \mathcal{R}_{\mathcal{G}}$. (see Theorem 3.7)
(2) Let $0 \neq f \in \mathcal{M}^{2} \subseteq K[[\mathbf{x}]]$. The finite $\mathcal{R}_{\mathcal{A}}\left(\right.$ or $\mathcal{K}_{\mathcal{A}}$ ) determinacy of $f$ is equivalent to the relative $\mathcal{G}$-isolatedness of the singularity $f$ (or $R_{f}$ ), when $\mathcal{R}_{\mathcal{A}}$ is the subgroup of automorphisms preserving a given hypersurface and $\mathcal{K}_{\mathcal{A}} \doteq K[[\mathbf{x}]]^{*} \ltimes \mathcal{R}_{\mathcal{A}}$. (see Theorem 4.7)

The above results also provide some estimates on the degree of determinacy in positive characteristic (for details, see section 3 and 4).

Moreover, the results we obtain can be applied to classify the $f \in$ $K[[\mathbf{x}]]$ which are finitely $\mathcal{S}$-determined.

## 2. Preliminaries

Lemma 2.1. (see [7] p. 210) Let $R$ be any ring and let $f_{1}, \ldots, f_{n} \in$ $\left\langle x_{1}, \ldots, x_{n}\right\rangle \cdot R\left[\left[x_{1}, \ldots, x_{n}\right]\right]$ be power series. If $\varphi$ is the endomorphism

$$
\varphi: R\left[\left[x_{1}, \ldots, x_{n}\right]\right] \rightarrow R\left[\left[x_{1}, \ldots, x_{n}\right]\right], x_{i} \mapsto f_{i}, i=1, \ldots, n
$$

and the Jacobian matrix $J(\varphi)$ of $\varphi$ is the matrix $\left(\left(\varphi_{i}\right)_{x_{j}}\right)$, then $\varphi$ is an isomorphism if and only if $\operatorname{DetJ}(\varphi)(0)$ is a unit in $K$.

Lemma 2.2. (see [3]) Let $K$ be an algebraically closed field of arbitrary characteristic and $K[[\mathbf{x}]]=K\left[\left[x_{1}, \ldots, x_{n}\right]\right]$. Let $Q \geq 1$ be an integer and let $b_{p, 0} \in \mathcal{M}^{Q+p-1}$ and $b_{p, i} \in \mathcal{M}^{Q+p}$ for $i=1, \ldots, n$ and $p \geq 1$. Consider the units $v_{p}=1+b_{p, 0} \in K[[\mathbf{x}]]^{*}$ and the automorphisms $\phi_{p} \in$ Aut $(K[[\mathbf{x}]])$ given by $\phi_{p}: x_{i} \mapsto x_{i}+b_{p, i}$ for $i=1, \ldots, n$. We denote by

$$
\varphi_{p}=\phi_{p} \circ \phi_{p-1} \circ \cdots \circ \phi_{1} \in \operatorname{Aut}(K[[\mathbf{x}]])
$$

the composition of the first $p$ automorphisms, and we define inductively $u_{p}=v_{p} \cdot \phi_{p}\left(u_{p-1}\right)$, where $u_{0}=1$. Then the following hold true:
(a) The sequences $\left(\varphi_{p}\left(x_{i}\right)\right)_{p \geq 1}$ converge in the $\mathcal{M}$-adic topology of $K[[\mathbf{x}]]$ to power series $x_{i}+b_{i}$ with $b_{i} \in \mathcal{M}^{Q+1}$ for $i=1, \ldots, n$. In particular, the map

$$
\varphi: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]]: x_{i} \mapsto x_{i}+b_{i}
$$

is a local $K$-algebra automorphism of $K[[\mathbf{x}]]$.
(b) The sequence $\left(u_{p}\right)_{p \geq 1}$ converges in the $\mathcal{M}$-adic topology to a unit $u=1+b_{0} \in K[[\mathbf{x}]]^{*}$ with $b_{0} \in \mathcal{M}^{Q}$.
(c) For any power series $f_{0} \in K[[\mathbf{x}]]$ the sequence $\left(\varphi_{p}\left(f_{0}\right)\right)_{p \geq 1}$ converges in the $\mathcal{M}$-adic topology to $\varphi\left(f_{0}\right)$.
(d) For any power series $f_{0} \in K[[\mathbf{x}]]$ the sequence $\left(u_{p} \cdot \varphi_{p}\left(f_{0}\right)\right)_{p \geq 1}$ converges in the $\mathcal{M}$-adic topology to $u \cdot \varphi\left(f_{0}\right)$.

## 3. Finite $\mathcal{S}$-determinacy of singularities in positive characteristic, $\mathcal{S}=\mathcal{R}_{\mathcal{G}}, \mathcal{K}_{\mathcal{G}}$

Definition 3.1. Let $\mathcal{G}$ be the ideal $\left\langle x_{2}, \ldots, x_{n}\right\rangle$ of $K[[\mathbf{x}]]$ and $\mathcal{R}=$ Aut $(K[[\mathbf{x}]])$. Define $\mathcal{R}_{\mathcal{G}} \doteq\{\varphi \in \mathcal{R} \mid \varphi(\mathcal{G})=\mathcal{G}\}$. We say that two power series $f, g \in K[[\mathbf{x}]]$ are right line equivalent or $\mathcal{R}_{\mathcal{G}}$-equivalent if there is an automorphism $\varphi \in \mathcal{R}_{\mathcal{G}}$ such that $f=\varphi(g)$. We denote this relation by $f \sim_{r_{\mathcal{G}}} g$. A power series $f \in K[[\mathbf{x}]]$ is called $k-\mathcal{R}_{\mathcal{G}}-$ determined if for each $g \in K[[\mathbf{x}]]$ such that the same $k$-jet as $f, g$ is right line equivalent to $f$.

Let $\mathcal{K}_{\mathcal{G}} \doteq K[[\mathbf{x}]]^{*} \ltimes \mathcal{R}_{\mathcal{G}}$. Two power series $f, g \in K[[\mathbf{x}]]$ are contact line equivalent or $\mathcal{K}_{\mathcal{G}}$-equivalent if there is an automorphism $\varphi \in \mathcal{R}_{\mathcal{G}}$ and a unit $u \in K[[\mathbf{x}]]^{*}$ such that $f=u \cdot \varphi(g)$, we denote this relation by $f \sim_{c_{\mathcal{G}}} g$. A power series $f \in K[[\mathbf{x}]]$ is $k-\mathcal{K}_{\mathcal{G}}-$ determined if for each $g \in K[[\mathbf{x}]]$ such that the same $k$-jet as $f, g$ is contact line equivalent to $f$.

We say that $f$ is finitely $\mathcal{R}_{\mathcal{G}}\left(\mathcal{K}_{\mathcal{G}}\right)$-determined if it is $k-\mathcal{R}_{\mathcal{G}}\left(\mathcal{K}_{\mathcal{G}}\right)$ determined for some positive integer $k$.

For an $f \in K[[\mathbf{x}]]$, we call the K-algebra $R_{f}=K[[\mathbf{x}]] /\langle f\rangle$ the induced hypersurface singularities.

We denote by $j_{\mathcal{G}}(f)=\mathcal{M} \cdot\left\langle f_{x_{1}}\right\rangle+\mathcal{G} \cdot\left\langle f_{x_{2}}, \ldots, f_{x_{n}}\right\rangle$ the relative $\mathcal{G}$-Jacobian ideal of of $f$, where $f_{x_{i}}$ is the formal partial derivative of $f$ with respect to $x_{i}$. We call the associated algebra $M_{\mathcal{G}}(f)=\frac{K[[\mathbf{x}]]}{j_{\mathcal{G}}(f)}$ the relative $\mathcal{G}$-Milnor algebra and its dimension $\mu_{\mathcal{G}}(f)=\operatorname{dim}_{K}\left(M_{\mathcal{G}}(f)\right)$ the relative $\mathcal{G}$-Milnor number of $f$. We then call $f$ a relative $\mathcal{G}$-isolated singularity if $\mu_{\mathcal{G}}(f)<\infty$ or, equivalently, if there is a positive integer such that $\mathcal{M}^{k} \subseteq j_{\mathcal{G}}(f)$.

The relative $\mathcal{G}$-Tjurina ideal of $f$ is defined by $t j_{\mathcal{G}}(f)=\langle f\rangle+j_{\mathcal{G}}(f)$. The associated algebra $T_{\mathcal{G}}(f)=\frac{K[\mathbf{x}]]}{f j_{\mathcal{G}}(f)}$ is called the relative $\mathcal{G}-$ Tjurina algebra of $f$. The dimension $\tau_{\mathcal{G}}(f)=\operatorname{dim}_{K}\left(T_{\mathcal{G}}(f)\right)$ of $T_{\mathcal{G}}(f)$ is called the relative $\mathcal{G}$-Tjurina number of $f$. We then call $R_{f}$ a relative $\mathcal{G}$-isolated hypersurface singularity if $\tau_{\mathcal{G}}(f)<\infty$, which is equivalent to the existence of a positive integer $k$ such that $\mathcal{M}^{k} \subseteq t j_{\mathcal{G}}(f)$.

Note that the ideal $j_{\mathcal{G}}(f)$ is basically the tangent space to the orbit of $f$ under the action of $\mathcal{R}_{\mathcal{G}}$, and similarly that $t j_{\mathcal{G}}(f)$ is basically the tangent space to the orbit of $f$ under the action of $\mathcal{K}_{\mathcal{G}}$. The precise statement and its proof will be given in Proposition 3.6.

Let $f \in K[[\mathbf{x}]]$ be a non-zero power series, we denote by $\operatorname{ord}(f)$ the largest integer $k$ such that $f \in \mathcal{M}^{k}$. We set $\operatorname{ord}(0)=\infty$.

Theorem 3.2. Let $0 \neq f \in \mathcal{M}^{2}$ and $k \in \mathbf{N}$.
(a) If

$$
\mathcal{M}^{k+2} \subseteq \mathcal{M}^{2} \cdot\left\langle f_{x_{1}}\right\rangle+\mathcal{M} \cdot \mathcal{G} \cdot\left\langle f_{x_{2}}, \ldots, f_{x_{n}}\right\rangle
$$

then $f$ is $(2 k-\operatorname{ord}(f)+2)-\mathcal{R}_{\mathcal{G}}-$ determined.
(b) If

$$
\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot\langle f\rangle+\mathcal{M}^{2} \cdot\left\langle f_{x_{1}}\right\rangle+\mathcal{M} \cdot \mathcal{G} \cdot\left\langle f_{x_{2}}, \ldots, f_{x_{n}}\right\rangle
$$

then $f$ is $(2 k-\operatorname{ord}(f)+2)-\mathcal{K}_{\mathcal{G}}-$ determined.
Proof. We first prove (b). Let $o=\operatorname{ord}(f)$. It follows that

$$
\operatorname{ord}\left(f_{x_{i}}\right) \geq o-1 \text { for all }(i=1, \ldots, n)
$$

and by assumption we have

$$
\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot\langle f\rangle+\mathcal{M}^{2} \cdot\left\langle f_{x_{1}}\right\rangle+\mathcal{M} \cdot \mathcal{G} \cdot\left\langle f_{x_{2}}, \ldots, f_{x_{n}}\right\rangle \subseteq \mathcal{M}^{o+1}
$$

This implies $k \geq o-1$.
Set $N=2 k-o+2 \geq k+1$, and take $g \in K[[\mathbf{x}]]$ such that $g-f \in$ $\mathcal{M}^{N+1}$, i.e., $f$ and $g$ have the same $N$-jet. We shall show that $f$ and $g$ are $\mathcal{K}_{\mathcal{G}}$-equivalent, i.e., there exists an automorphism $\varphi \in \mathcal{R}_{\mathcal{G}}$ and a unit $u \in K[[\mathbf{x}]]^{*}$ such that

$$
g=u \cdot \varphi(f) .
$$

We construct $\varphi$ and $u$ inductively, i.e., we construct inductively sequences of automorphisms $\left(\varphi_{p}\right)_{p \geq 1}$ and units $\left(u_{p}\right)_{p \geq 1}$ such that $u_{p} \cdot \varphi_{p}(f)$ converges in the $\mathcal{M}$-adic topology to $u \cdot \varphi(f)$ for some automorphism $\varphi \in \mathcal{R}_{\mathcal{G}}$ and some unit $u \in K[[\mathbf{x}]]^{*}$ and at the same time

$$
g-u_{p} \cdot \varphi_{p}(f) \in \mathcal{M}^{N+1+p}
$$

for all $p \geq 1$. The latter implies that $u_{p} \cdot \varphi_{p}(f)$ converges to $g$ as well, and thus

$$
g=u \cdot \varphi(f) .
$$

By Lemma 2.2 and its terminology with $Q=N-k \geq 1$ it suffices to construct certain series $b_{p, 0} \in \mathcal{M}^{Q+p-1}, b_{p, 1} \in \mathcal{M}^{Q+p}$, and $b_{p, i} \in$ $\mathcal{M}^{Q+p-1} \cdot \mathcal{G} \subset \mathcal{M}^{Q+p}$ for $i=2, \ldots, n$ and $p \geq 1$.

In fact, note that by assumption

$$
g-f \in \mathcal{M}^{N+1}=\mathcal{M}^{Q-1} \cdot \mathcal{M}^{k+2} \subset \mathcal{M}^{Q} \cdot t j_{\mathcal{G}}(f)
$$

there exist $b_{1,0} \in \mathcal{M}^{Q}, b_{1,1} \in \mathcal{M}^{Q+1}$, and $b_{1, i} \in \mathcal{M}^{Q} \mathcal{G} \subset \mathcal{M}^{Q+1}$ for $i=2, \ldots, n$ such that

$$
\begin{equation*}
g-f=b_{1,0} f+b_{1,1} f_{x_{1}}+\sum_{i=2}^{n} b_{1, i} f_{x_{i}} . \tag{3.1}
\end{equation*}
$$

Let $v_{1}=1+b_{1,0} \in K[[\mathbf{x}]]^{*}$ and $\phi_{1}: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]]: x_{i} \mapsto x_{i}+b_{1, i}, i=$ $1, \ldots, n$, where $b_{1,1} \in \mathcal{M}^{Q+1}, b_{1, i} \in \mathcal{M}^{Q} \cdot \mathcal{G} \subset \mathcal{M}^{Q+1}$ for $i=2, \ldots, n$.

Now We prove $\phi_{1} \in \mathcal{R}_{\mathcal{G}}$.
In fact, by Lemma $2.1 \phi_{1}$ is an automorphism. For any $g$ in $\mathcal{G}=$ $\left\langle x_{2}, \ldots, x_{n}\right\rangle$, there exist power series $g_{2}, \ldots, g_{n} \in K[[\mathbf{x}]]$ such that $g=$ $g_{2} \cdot x_{2}+\cdots+g_{n} \cdot x_{n}$. We have

$$
\begin{aligned}
\phi_{1}(g) & =\phi_{1}\left(g_{2}\right) \cdot\left(x_{2}+b_{1,2}\right)+\cdots+\phi_{1}\left(g_{n}\right)\left(x_{n}+b_{1, n}\right) \\
& =\sum_{i=2}^{n} \phi_{1}\left(g_{i}\right) \cdot x_{i}+\sum_{i=2}^{n} \phi_{1}\left(g_{i}\right) b_{1, i} .
\end{aligned}
$$

Since $b_{1, i} \in \mathcal{M}^{Q} \cdot \mathcal{G} \subseteq \mathcal{G}, i=2, \ldots, n$, we have $\phi_{1}(g) \in \mathcal{G}$.
Next, we want to show that

$$
g-v_{1} \cdot \phi_{1}(f) \in \mathcal{M}^{N+2}
$$

If the above formula is true, we can replace $f$ in the above argument by $v_{1} \cdot \phi_{1}(f)$ and go on inductively. Note first that

$$
\left(x_{1}+z_{1}\right)^{\beta_{1}} \cdots\left(x_{n}+z_{n}\right)^{\beta_{n}}=\sum_{\gamma_{1}=0}^{\beta_{1}} \cdot \sum_{\gamma_{2}=0}^{\beta_{2}} \cdots \sum_{\gamma_{n}=0}^{\beta_{n}} c_{\beta, \gamma} \mathbf{x}^{\beta-\gamma} \cdot \mathbf{z}^{\gamma}
$$

where $c_{\beta, \gamma}=\binom{\beta_{1}}{\gamma_{1}}\binom{\beta_{2}}{\gamma_{2}} \cdots\binom{\beta_{n}}{\gamma_{n}} \in \mathbb{Z}$. For $f=\sum_{|\beta| \geq 0} k_{\beta} \cdot \mathbf{x}^{\beta}$, consider

$$
\begin{gather*}
f\left(\left(x_{1}+z_{1}\right), \ldots,\left(x_{n}+z_{n}\right)\right)  \tag{3.2}\\
=\sum_{|\beta| \geq \operatorname{ord}(f)} k_{\beta} \cdot \sum_{\gamma_{1}=0}^{\beta_{1}=0} \sum_{\gamma_{2}=0}^{\beta_{2}} \cdots \sum_{\gamma_{n}=0}^{\beta_{n}} c_{\beta, \gamma} \mathbf{x}^{\beta-\gamma} \cdot \mathbf{z}^{\gamma} \\
=\sum_{\alpha \in \mathrm{N}^{n}} w_{\alpha} \cdot \mathbf{z}^{\alpha},
\end{gather*}
$$

where

$$
w_{\alpha}=\sum_{|\beta| \geq \operatorname{ord}(f), \beta \geq \alpha} k_{\beta} \cdot c_{\beta, \alpha} \cdot \mathbf{x}^{\beta-\alpha}
$$

if we define $\beta \geq \alpha$ by $\beta_{i} \geq \alpha_{i}$ for all $i=1,2, \ldots, n$. It follows that

$$
\operatorname{ord}\left(w_{\alpha}\right)=\min \{|\beta|-|\alpha|| | \beta|\geq \operatorname{ord}(f),|\beta| \geq|\alpha|\} \geq o-|\alpha| .
$$

We notice that $w_{\alpha}=\frac{D^{\alpha} f(\mathbf{x})}{\alpha_{1}!\alpha_{2}!\cdots \alpha_{n}!}$ whenever $\alpha_{i}<\operatorname{char}(K)$ for all $i=$ $1,2, \ldots, n$. In particular, the constant term is $w_{0}=f$. For every unit vector $e_{i}(1 \leq i \leq n) w_{e_{i}}=f_{x_{i}}$.

Applying $\phi_{1}$ to $f$ amounts to substituting $z_{1}$ by $b_{1,1}$ and $z_{i}$ by $b_{1, i}$ in (3.2) we thus find $\phi_{1}(f)=f+f_{x_{1}} \cdot b_{1,1}+\sum_{i=2}^{n} f_{x_{i}} \cdot b_{1, i}+w$, where $w=\sum_{|\alpha| \geq 2} w_{\alpha} \cdot b_{1,1}^{\alpha_{1}} \cdots b_{1, n}^{\alpha_{n}}$. Since

$$
\begin{aligned}
\operatorname{ord}\left(w_{\alpha} \cdot b_{1,1}^{\alpha_{1}} \cdot b_{1,2}^{\alpha_{2}} \cdots b_{1, n}^{\alpha_{n}}\right) & \geq \operatorname{ord}\left(w_{\alpha}\right)+\operatorname{ord}\left(b_{1,1}\right) \cdot \alpha_{1}+\sum_{i=2}^{n} \operatorname{ord}\left(b_{1, i}\right) \cdot \alpha_{i} \\
& \geq o-|\alpha|+(Q+1) \cdot|\alpha| \\
& \geq o+2 \cdot Q=N+2
\end{aligned}
$$

we have $w \in \mathcal{M}^{N+2}$. Multiplying $\phi_{1}(f)$ by $v_{1}=1+b_{1,0}$ and using (3.1) we get

$$
\begin{aligned}
g-v_{1} \cdot \phi_{1}(f) & =g-\left(1+b_{1,0}\right) \cdot\left(f+f_{x_{1}} \cdot b_{1,1}+\sum_{i=2}^{n} f_{x_{i}} \cdot b_{1, i}+w\right) \\
& =-f_{x_{1}} \cdot b_{1,1} \cdot b_{1,0}-\sum_{i=2}^{n} f_{x_{i}} \cdot b_{1, i} \cdot b_{1,0}-\left(1+b_{1,0}\right) \cdot w .
\end{aligned}
$$

Since

$$
\operatorname{ord}\left(b_{1,0} \cdot b_{1, i} \cdot f_{x_{i}}\right) \geq Q+(Q+1)+(o-1)=N+2, i=1,2, \ldots, n
$$

we have

$$
\begin{equation*}
g-v_{1} \cdot \phi_{1}(f) \in \mathcal{M}^{N+2} . \tag{3.3}
\end{equation*}
$$

Thus we can proceed inductively to construct sequences $\left\{b_{p, i}\right\}_{p \geq 1}$ for $i=0, \ldots, n$ with $b_{p, 0} \in \mathcal{M}^{Q+p-1}, b_{p, 1} \in \mathcal{M}^{Q+p}$ and $b_{p, i} \in \mathcal{M}^{Q+p-1} \cdot \mathcal{G} \subseteq$ $\mathcal{M}^{Q+p}$ for $i=2, \ldots, n$. The generalization of (3.3) holds by induction. Using Lemma 2.2 we have

$$
g-u_{p} \cdot \varphi_{p}(f) \in \mathcal{M}^{N+1+p} .
$$

Again using Lemma 2.2, we obtain an automorphism $(u, \varphi) \in \mathcal{K}_{\mathcal{G}}$ such that $g=u \cdot \varphi(f)$.

The proof for right equivalence can be done in the same lines. The condition $\mathcal{M}^{k+2} \subseteq \mathcal{M}^{1} \cdot j_{\mathcal{G}}(f) \subseteq \mathcal{M}^{o+1}$ implies also that $k \geq o-1$. For any $g$ with

$$
g-f \in \mathcal{M}^{N+1}=\mathcal{M}^{Q-1} \cdot \mathcal{M}^{k+2} \subseteq \mathcal{M}^{Q} \cdot j_{\mathcal{G}}(f)
$$

where $N=2 k-o+2 \geq k+1$ and $Q=N-k \geq 1$, there exist $b_{1,1} \in \mathcal{M}^{Q+1}$ and $b_{1, i} \in \mathcal{M}^{Q} \cdot \mathcal{G} \subseteq \mathcal{M}^{Q+1}, i=2, \ldots, n$ with

$$
g-f=b_{1,1} \cdot f_{x_{1}}+b_{1,2} \cdot f_{x_{2}}+\cdots+b_{1, n} \cdot f_{x_{n}} .
$$

We can then define $\phi_{1}$ as above. It is easy to show

$$
g-\phi_{1}(f)=h \in \mathcal{M}^{N+2} .
$$

Going on by induction and applying Lemma 2.2, we get an automorphism $\varphi \in \mathcal{R}_{\mathcal{G}}$ such that $g=\varphi(f)$.
Corollary 3.3. Let $0 \neq f \in \mathcal{M}^{2} \subseteq K[[\mathbf{x}]]$.
(a) If $\mu_{\mathcal{G}}(f)<\infty$, then $f$ is $\left(2 \mu_{\mathcal{G}}(f)-\operatorname{ord}(f)\right)-\mathcal{R}_{\mathcal{G}}-$ determined.
(b) If $\tau_{\mathcal{G}}(f)<\infty$, then $f$ is $\left(2 \tau_{\mathcal{G}}(f)-\operatorname{ord}(f)\right)-\mathcal{K}_{\mathcal{G}}-$ determined.

The converse also holds in arbitrary characteristic.
Theorem 3.4. Let $0 \neq f \in \mathcal{M} \subseteq K[[\mathbf{x}]]$.
(a) If $f$ is $\mathcal{R}_{\mathcal{G}}-k$-determined, then $\mathcal{M}^{k+1} \subseteq j_{\mathcal{G}}(f)$.
(b) If $f$ is $\mathcal{K}_{\mathcal{G}}-k$-determined, then $\mathcal{M}^{k+1} \subseteq\langle f\rangle+j_{\mathcal{G}}(f)$.

The proof of Theorem 3.4 is analogous to the result established in [3]. Before we begin the proof, we need some notations.

Denote $J_{l}=K[[\mathbf{x}]] / \mathcal{M}^{l+1}$ the space of $l-$ jets of power series in $K[[\mathbf{x}]]$. Each $K$-algebra automorphism $\varphi$ of $K[[\mathbf{x}]]$ is a tuple $\left(\varphi_{1}, \varphi_{2}, \ldots\right.$, $\left.\varphi_{n}\right) \in K[[\mathbf{x}]]^{n}$ of power series such that $\varphi_{i}(0)=0$, for all $i=1,2, \ldots, n$ and $\operatorname{Det}\left(\frac{\partial \varphi_{i}}{\partial x_{j}}(0)\right)_{i, j=1,2, \ldots, n}$ is invertible. The $l$-jet of the automorphism $\varphi$ is $\operatorname{jet}_{l}(\varphi)=\left(\operatorname{jet}_{l}\left(\varphi_{1}\right), \ldots, \operatorname{jet}_{l}\left(\varphi_{n}\right)\right)$. The $l-$ jet of the right line equivalence group is $\mathcal{R}_{\mathcal{G}, l}=\left\{\operatorname{jet}_{l}(\varphi) \mid \varphi \in \mathcal{R}_{\mathcal{G}}\right\}$ and the $l$-jet of the contact line equivalence group is $\mathcal{K}_{\mathcal{G}, l}=\operatorname{jet}_{l}\left(K[[\mathbf{x}]]^{*}\right) \ltimes \mathcal{R}_{\mathcal{G}, l} . \mathcal{K}_{\mathcal{G}, l}$ acts on $J_{l}$ via

$$
\phi_{l}: \mathcal{K}_{\mathcal{G}, l} \times J_{l} \rightarrow J_{l}:\left(\operatorname{jet}_{l}(u), \operatorname{jet}_{l}(\varphi), \operatorname{jet}_{l}(f)\right) \mapsto \operatorname{jet}_{l}(u \cdot \varphi(f)) .
$$

Similarly, we define the action of the $l$-jet $\mathcal{R}_{\mathcal{G}, l}$ on $J_{l}$.

Remark 3.5. (a) From [3], we know that $J_{l}$ is an affine space and $\mathcal{K}_{l}$ and $\mathcal{R}_{l}$ are affine algebraic groups acting on $J_{l}$ via a regular separable algebraic action.
(b) $\mathcal{K}_{\mathcal{G}, l}$ and $\mathcal{R}_{\mathcal{G}, l}$ are affine algebraic groups acting on $J_{l}$ via a regular separable algebraic action.

In fact, given $\varphi=\left(\varphi_{1}, \varphi_{2}, \ldots, \varphi_{n}\right) \in \mathcal{R}_{\mathcal{G}}$, we have $\varphi_{i}=\varphi\left(x_{i}\right) \in$ $\mathcal{G}$ for $i=2, \ldots, n$. It implies that $\frac{\partial \varphi_{i}}{\partial x_{1}}\left(x_{1}, 0, \ldots, 0\right)=0$ for $i=2, \ldots, n$. Let jet ${ }_{l}(f)=\sum_{|\alpha|=0}^{l} a_{\alpha} x_{1}^{\alpha_{1}} x_{2}^{\alpha_{2}} \cdots x_{n}^{\alpha_{n}}, \operatorname{jet}_{l}\left(\varphi_{i}\right)=\sum_{|\beta|=1}^{l} b_{i, \beta} x_{1}^{\beta_{1}} x_{2}^{\beta_{2}} \cdots x_{n}^{\beta_{n}}$ and $\operatorname{jet}_{l}(u)=\sum_{|\gamma|=0}^{l} c_{\gamma} x_{1}^{\gamma_{1}} x_{2}^{\gamma_{2}} \cdots x_{n}^{\gamma_{n}}$.

We can choose coordinate variables $\left(a_{\alpha}, b_{i, \beta}, c_{\gamma}\right)_{\alpha, i, \beta, \gamma}$ on $\mathcal{K}_{l} \times J_{l}$ with $c_{0} \neq 0$ and $\operatorname{Det}(B) \neq 0$ where $B=\left(B_{i j}\right)$ with $B_{i j}=\frac{\partial \varphi_{i}}{\partial x_{j}}(0)=b_{i, e_{j}}$ and $e_{j}$ the $j$-th canonical basic vectors in $\mathbb{Z}^{n}$.

We note that $\mathcal{K}_{\mathcal{G}, l} \times J_{l}$ is a subvariety of $\mathcal{K}_{l} \times J_{l}$. This is because $\mathcal{K}_{\mathcal{G}, l} \times J_{l}$ is defined by a system of equations $b_{i, k \cdot e_{1}}=0$, for all $i=2, \ldots, n$ and $k=$ $1, \ldots, l$. Again by Remark 2 of [3], the extension $K\left(\mathcal{K}_{l} \times J_{l}\right)$ of the field $K$ is a purely transcendental extension of $K\left(J_{l}\right)$ and it is thus a separably generated extension. Since $\mathcal{K}_{\mathcal{G}, l} \times J_{l} \subseteq \mathcal{K}_{l} \times J_{l}$, we have $K\left(\mathcal{K}_{\mathcal{G}, l} \times J_{l}\right)$ is a separably generated extension of $K\left(J_{l}\right)$.

Now we can obtain the tangent space to the orbits also in positive characteristic.

Proposition 3.6. Let $f \in K[[\mathbf{x}]]$. Then the tangent space to the orbit of jet $l_{l}(f)$ under the action of $\mathcal{R}_{\mathcal{G}, l}$ and $\mathcal{K}_{\mathcal{G}, l}$ considered as a subspace of $J_{l}$ are

$$
\begin{aligned}
& T_{j e t_{l}(f)}\left(\mathcal{R}_{\mathcal{G}, l} \cdot \operatorname{jet}_{l}(f)\right)=\left(j_{\mathcal{G}}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1} \\
& T_{\text {jet }_{l}(f)}\left(\mathcal{K}_{\mathcal{G}, l} \cdot \operatorname{jet}_{l}(f)\right)=\left(\langle f\rangle+j_{\mathcal{G}}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1}
\end{aligned}
$$

Proof. Let $G$ be one of the two above groups, then the action of $G$ on $J_{l}$ induces a surjective separable morphism $G \rightarrow G \cdot \operatorname{jet}_{l}(f)$ of smooth varieties. As $K\left(\mathcal{K}_{\mathcal{G}, l} \times J_{l}\right)$ is a separably generated extension of $K\left(J_{l}\right)$, the induced differential map on the tangent spaces is generically surjective (see e.g. the proof of [8], Ch.3. Lemma 10.5.]).

Because each point in $G$ can be translated to the identity element of $G$ and this translation is an isomorphism, it thus suffices to understand the image of the tangent space to $G$ at the identity element of $G$ and its image under the differential map. We restrict here to the case $G=\mathcal{K}_{\mathcal{G}, l}$ since the proof for $\mathcal{R}_{\mathcal{G}, l}$ is analogous to $\mathcal{K}_{\mathcal{G}, l}$.

We now describe the tangent space to $\mathcal{K}_{\mathcal{G}, l}$ at $(1, i d)$, through the local $K$-algebra homomorphisms from the local ring of $\mathcal{K}_{\mathcal{G}, l}$ to $K[[t]]$ with $t^{2}=0$. In this sense, a tangent vector of $\mathcal{K}_{\mathcal{G}, l}$ at $(1, i d)$ can be represented by the residue class modulo $\mathcal{M}^{l+1}$ of a tuple $(1+t \cdot a$, id $+t \cdot \phi)$ in $\mathcal{K}_{\mathcal{G}, l}$ with $a \in K[[\mathbf{x}]]$ and $\phi=\left(\phi_{1}, \phi_{2} \ldots, \phi_{n}\right)$, where $\phi_{1} \in \mathcal{M}$ and $\phi_{i} \in \mathcal{G}, i=2, \ldots, n$.

The tangent space to $\mathcal{K}_{\mathcal{G}, l} \cdot \operatorname{jet}_{l}(f)$ at jet ${ }_{l}(f)$ can be described as follows. We apply the differential map by acting with the above tuple on $f$ modulo $\mathcal{M}^{l+1}$. Expanding the power series as in (3.2), we have

$$
(1+t \cdot a) \cdot f((\mathbf{x})+t \phi)=f+t \cdot\left(a \cdot f+f_{x_{1}} \phi_{1}+\sum_{i=2}^{n} f_{x_{i}} \phi_{i}\right)+t^{2} h(\mathbf{x}, t) .
$$

Hence, in $K[[\mathbf{x}]][[t]] /\left\langle t^{2}\right\rangle$,

$$
(1+t \cdot a) \cdot f((\mathbf{x})+t \cdot \phi)=f+t \cdot\left(a \cdot f+f_{x_{1}} \cdot \phi_{1}+\sum_{i=2}^{n} f_{x_{i}} \cdot \phi_{i}\right)
$$

In $J_{l}$ this tangent vector is just the $l$-jet of

$$
a \cdot f+f_{x_{1}} \cdot \phi_{1}+\sum_{i=2}^{n} f_{x_{i}} \cdot \phi_{i} .
$$

This implies that

$$
T_{\operatorname{jet}_{l}(f)}\left(\mathcal{K}_{\mathcal{G}, l} \cdot \operatorname{jet}_{l}(f)\right)=\left(\langle f\rangle+j_{\mathcal{G}}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1}
$$

Now we prove Theorem 3.4.
Proof. We give only the proof of $\mathcal{K}_{\mathcal{G}, l}$-determinacy since the proof of the other case is analogous. If $f$ is $k-\mathcal{K}_{\mathcal{G}, l}$-determined and $g \in \mathcal{M}^{k+1}$, then for any $t \in K$ the $(k+1)-\operatorname{jet}^{\operatorname{jet}}{ }_{k+1}(f)+t \cdot \operatorname{jet}_{k+1}(g)$ is in the orbit of jet ${ }_{k+1}(f)$ under $\mathcal{K}_{\mathcal{G}, k+1}$. Hence

$$
\operatorname{jet}_{k+1}(g) \in T_{\operatorname{jet}_{l}(f)}\left(\mathcal{K}_{\mathcal{G}, k+1} \cdot \operatorname{jet}_{k+1}(f)\right)=\left(\langle f\rangle+j_{\mathcal{G}}(f)+\mathcal{M}^{k+2}\right) / \mathcal{M}^{k+2}
$$

This implies that

$$
g \in\langle f\rangle+j_{\mathcal{G}}(f)+\mathcal{M}^{k+2}
$$

and hence

$$
\mathcal{M}^{k+1} \subseteq\langle f\rangle+j_{\mathcal{G}}(f)+\mathcal{M}^{k+2}
$$

By Nakayama's Lemma we get $\mathcal{M}^{k+1} \subseteq\langle f\rangle+j_{\mathcal{G}}(f)$.
From the formulas in Proposition 3.6, the geometrical meaning of the ideals $j_{\mathcal{G}}(f)$ and $t j_{\mathcal{G}}(f)$ are the tangent space to the orbit of $f$ under the action of $\mathcal{R}_{\mathcal{G}}$ and $\mathcal{K}_{\mathcal{G}}$ respectively.

Combining Corollary 3.3 and Theorem 3.4, we obtain:
Theorem 3.7. Let $0 \neq f \in \mathcal{M}^{2} \subset K[[\mathbf{x}]]$ be a power series.

1. $f$ is a relative $\mathcal{G}$-isolated singularity if and only if $f$ is finitely $\mathcal{R}_{\mathcal{G}}-$ determined.
2. $\mathcal{R}_{f}$ is a relative $\mathcal{G}$-isolated hypersurface singularity if and only if $f$ is finitely $\mathcal{K}_{\mathcal{G}}$-determined.

## 4. finite $\mathcal{S}$-determinacy of singularities in positive characteristic, $\mathcal{S}=\mathcal{R}_{\mathcal{G}}, \mathcal{K}_{\mathcal{G}}$

Definition 4.1. Let $h \in K[[\mathbf{x}]]$ with $h(0)=0$ and $\frac{\partial h}{\partial x_{n}}(0) \neq 0$. For $a$ hypersurface ideal $\mathcal{A}=\langle h\rangle$ of $K[[\mathbf{x}]], \mathcal{R}_{\mathcal{A}} \doteq\{\varphi \in \mathcal{R} \mid \varphi(\mathcal{A})=\mathcal{A}\}$.

Two power series $f, g \in K[[\mathbf{x}]]$ are right hypersurface equivalent or $\mathcal{R}_{\mathcal{A}}-$ equivalent if there is an automorphism $\varphi \in \mathcal{R}_{\mathcal{A}}$ such that $f=\varphi(g)$. We denote this relation by $f \sim_{r_{\mathcal{A}}} g$.

A power series $f \in K[[\mathbf{x}]]$ is $k-\mathcal{R}_{\mathcal{A}}$-determined if for each $g \in K[[\mathbf{x}]]$ such that the same $k$-jet as $f, g$ is right hypersurface equivalent to $f$.

We define $\mathcal{K}_{\mathcal{A}} \doteq K[[\mathbf{x}]]^{*} \ltimes \mathcal{R}_{\mathcal{A}}$. Two power series $f, g \in K[[\mathbf{x}]]$ are contact hypersurface equivalent or $\mathcal{K}_{\mathcal{A}}$ - equivalent if there is an automorphism $\varphi \in \mathcal{R}_{\mathcal{A}}$ and a unit $u \in K[[\mathbf{x}]]^{*}$ such that $f=u \cdot \varphi(g)$, where $(u, \varphi) \in \mathcal{K}$. We denote this relation by $f \sim_{c_{\mathcal{A}}} g$.

A power series $f \in K[[\mathbf{x}]]$ is $k-\mathcal{K}_{\mathcal{A}}$-determined if for each $g \in K[[\mathbf{x}]]$ such that the same $k$-jet as $f, g$ is contact hypersurface equivalent to $f$.

We say that $f$ is finitely $\mathcal{R}_{\mathcal{A}}\left(\mathcal{K}_{\mathcal{A}}\right)$-determined if it is $k-\mathcal{R}_{\mathcal{A}}\left(\mathcal{K}_{\mathcal{A}}\right)-$ determined for some positive integer $k$.

For a power series $f \in K[[\mathbf{x}]]$, Let

$$
j_{\mathcal{A}}(f)=\mathcal{M} \cdot\left\langle h_{x_{n}} \cdot f_{x_{i}}-h_{x_{i}} \cdot f_{x_{n}} \mid i=1, \ldots, n-1\right\rangle+\mathcal{A} \cdot\left\langle f_{x_{n}}\right\rangle
$$

be the relative $\mathcal{A}$-Jacobian ideal of of $f$.
The relative $\mathcal{A}$-Milnor algebra $M_{\mathcal{A}}(f)$ of $f$ is defined as $M_{\mathcal{A}}(f)=$ $\frac{K[\mathbf{x}]]}{j_{\mathcal{A}}(f)}$. We call its dimension $\mu_{\mathcal{A}}(f)=\operatorname{dim}_{K}\left(M_{\mathcal{A}}(f)\right)$ the relative $\mathcal{A}-$ Milnor number of $f$. We call $f$ a relative $\mathcal{A}$-isolated singularity if $\mu_{\mathcal{A}}(f)<\infty$ or, equivalently, if there is a positive integer such that $\mathcal{M}^{k} \subseteq j_{\mathcal{A}}(f)$.

The relative $\mathcal{A}$-Tjurina ideal of $f$ is defined as $t j_{\mathcal{A}}(f)=\langle f\rangle+j_{\mathcal{A}}(f)$ and the associated relative $\mathcal{A}$-Tjurina algebra of $f$ is $T_{\mathcal{A}}(f)=\frac{K[\mathbf{x}]]}{t j_{\mathcal{A}}(f)}$. The dimension $\tau_{\mathcal{A}}(f)=\operatorname{dim}_{K}\left(T_{\mathcal{A}}(f)\right)$ of $T_{\mathcal{A}}(f)$ is called the relative $\mathcal{A}$-Tjurina number of $f$. We then call $R_{f}$ a relative $\mathcal{A}$-isolated hypersurface singularity if $\tau_{\mathcal{A}}(f)<\infty$, which is equivalent to the existence of a positive integer $k$ such that $\mathcal{M}^{k} \subseteq t j_{\mathcal{A}}(f)$.

Note that the ideal $j_{\mathcal{A}}(f)$ is basically the tangent space to the orbit of $f$ under the action of $\mathcal{R}_{\mathcal{A}}$, and similarly that $t j_{\mathcal{A}}(f)$ is basically the tangent space to the orbit of $f$ under the action of $\mathcal{K}_{\mathcal{A}}$. The precise statement and its proof will be given in Proposition 4.4.

Remark 4.2. In the complex case, when $(X, 0)$ is the germ of an analytic subvariety of $\left(\mathbb{C}^{n}, 0\right)$ and $f$ again a function germ on $\mathbb{C}^{n}$ at 0 , $J$.W.Bruce defined the Milnor number of $f$ on $X$ by

$$
\mu_{X}(f)=\operatorname{dim}_{\mathbb{C}} \mathcal{O}_{n, 0} / j_{X}(f)
$$

(see [4]). If $X$ is a hypersurface defined by $h: \mathbb{C}^{n} \rightarrow \mathbb{C}$ in analytic space $\left(\mathbb{C}^{n}, 0\right)$, where $h(0)=0$ and $h_{x_{n}}(0) \neq 0$, then

$$
\Theta_{X, 0}=\left\langle\left. h_{x_{n}} \cdot \frac{\partial}{\partial x_{i}}-h_{x_{i}} \cdot \frac{\partial}{\partial x_{n}} \right\rvert\, i=1, \ldots, n-1\right\rangle+\left\langle h \cdot \frac{\partial}{\partial x_{n}}\right\rangle
$$

and

$$
j_{X}(f)=\left\langle h_{x_{n}} \cdot f_{x_{i}}-h_{x_{i}} \cdot f_{x_{n}} \mid i=1, \ldots, n-1\right\rangle+\left\langle h \cdot f_{x_{n}}\right\rangle .
$$

However, the number $\mu_{X}(f)$ does not coincide with the number $\mu_{\mathcal{A}}(f)$. The number $\mu_{X}(f)$ coincides with the usual Milnor number $\mu(f)$ in the case that $X=\emptyset$. On the other hand, it is not the codimension of the orbit of $f$ under the group action of $\mathcal{R}_{X}$, while this is the case for the number $\mu_{\mathcal{A}}(f)$ under the group action of $\mathcal{R}_{\mathcal{A}}$.
Theorem 4.3. Let $0 \neq f \in \mathcal{M} \subseteq K[[\mathbf{x}]]$.
(a) If $f$ is $\mathcal{R}_{\mathcal{A}}-k$-determined, then $\mathcal{M}^{k+1} \subseteq j_{\mathcal{A}}(f)$.
(b) If $f$ is $\mathcal{K}_{\mathcal{A}}-k$-determined, then $\mathcal{M}^{k+1} \subseteq t j_{\mathcal{A}}(f)$.

In order to prove Theorem 4.3, we need some facts and propositions. Consider the map $\psi: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]], x_{i} \mapsto x_{i},(1 \leq i \leq n-1), x_{n} \mapsto h$. By Lemma 2.1, $\psi$ is an isomorphism. Let $\varphi$ be an element of $\mathcal{R}_{\mathcal{A}}$.

Set $\bar{\varphi} \doteq \psi^{-1} \circ \varphi \circ \psi$. Then $\varphi=\psi \circ \bar{\varphi} \circ \psi^{-1}$. We have

$$
\varphi(\langle h\rangle)=\langle h\rangle \Leftrightarrow \bar{\varphi}\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle .
$$

So $\mathcal{R}_{\mathcal{A}}=\{\varphi \in \mathcal{R} \mid \varphi(\mathcal{A})=\mathcal{A}\}$ is isomorphic to $\mathcal{R}_{\overline{\mathcal{A}}} \doteq\left\{\bar{\varphi} \in \mathcal{R} \mid \bar{\varphi}\left(\left\langle x_{n}\right\rangle\right)=\right.$ $\left.\left\langle x_{n}\right\rangle\right\}$.

The $l$-jet of $\mathcal{R}_{\overline{\mathcal{A}}}$ is $\mathcal{R}_{\overline{\mathcal{A}}, l}=\left\{\operatorname{jet}_{l}(\bar{\varphi}) \mid \bar{\varphi} \in \mathcal{R}_{\overline{\mathcal{A}}}\right\}$ and the $l$-jet of $\mathcal{K}_{\overline{\mathcal{A}}}$ is $\mathcal{K}_{\overline{\mathcal{A}}, l}=\operatorname{jet}_{l}\left(K\left[\left[x_{1}, \ldots, x_{n}\right]\right]^{*}\right) \ltimes \mathcal{R}_{\overline{\mathcal{A}}, l}$.

Now we show that $\mathcal{K}_{\overline{\mathcal{A}}, l}$ and $\mathcal{R}_{\overline{\mathcal{A}}, l}$ are affine algebraic groups acting on $J_{l}$ via a regular separable algebraic action.

For $u \in K[[\mathbf{x}]]^{*}, f \in K[[\mathbf{x}]]$, let $\operatorname{jet}_{l}(u)=\sum_{|\gamma|=0}^{l} c_{\gamma} \mathbf{x}^{\gamma}, \quad \operatorname{jet}(f)=$ $\sum_{|\alpha|=0}^{l} a_{\alpha} \mathbf{x}^{\alpha}$. If $\bar{\varphi} \in \mathcal{R}_{\overline{\mathcal{A}}}$, then $\bar{\varphi}=\left(\bar{\varphi}_{1}, \ldots, \bar{\varphi}_{n}\right)$ and there exists a $g \in$ $K[[\mathbf{x}]]$ such that $\bar{\varphi}\left(x_{n}\right)=\bar{\varphi}_{n}=x_{n} \cdot g$. Let $\quad \operatorname{jet}_{l}\left(\bar{\varphi}_{i}\right)=\sum_{|\beta|=1}^{l} b_{i, \beta} \mathbf{x}^{\beta}$, and $\operatorname{jet}_{l}(g)=\sum_{|\lambda|=0}^{l} g_{\lambda} \mathbf{x}^{\lambda}$. Then $\operatorname{jet}_{l}\left(\overline{\varphi_{n}}\right)=\operatorname{jet}_{l}\left(x_{n} \cdot g\right)$. We can obtain a system of equations by comparing the coefficients of the monomials $x^{\beta}$ on both sides of the equation $\operatorname{jet}_{l}\left(\bar{\varphi}_{n}\right)=\operatorname{jet}\left(x_{n} \cdot g\right)$. So the coordinates $b_{n, \beta}$ are given by polynomial maps $b_{n, \beta}=W_{\beta}\left(g_{\lambda}\right)$, where $0 \leq|\lambda| \leq$ $l-1,1 \leq|\beta| \leq l$, and $g_{0} \neq 0$. In fact, if $g_{0}=0$, then the first term of $\bar{\varphi}_{n}$ is $b_{n, \beta} x_{1}^{\beta_{1}} x_{2}^{\beta_{2}} \cdots x_{n}^{\beta_{n}}$, where $|\beta|=2$, so that $\left(\bar{\varphi}_{n}\right)_{x_{i}}(0)=0, i=1, \ldots, n$. It is a contradiction to the fact that $\operatorname{Det} \mathrm{J}(\bar{\varphi})(0)$ is a unit in K.

So we can take coordinates

$$
\begin{aligned}
& \left(a_{\alpha}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right)_{\alpha, i, \beta, \gamma, \lambda,} \quad 1 \leq i<n, \\
& 0 \leq|\beta| \leq l, 1 \leq|\alpha|,|\gamma| \leq l, \quad 0 \leq|\lambda| \leq l-1
\end{aligned}
$$

on $\mathcal{K}_{\overline{\mathcal{A}}, l} \times J_{l}$, it satisfies the following conditions: $(1) c_{0} \neq 0 ;(2) \operatorname{Det}(B) \neq$ 0 where $B=\left(B_{i j}\right)$ with $B_{i j}=\left(\bar{\varphi}_{i}\right)_{x_{j}}(0)=b_{i, e_{j}}$ where $e_{j}$ is the $j$-th canonical basis vector in $\mathbb{Z}^{n}$ and the coordinates $b_{n, e_{j}}=W_{e_{j}}\left(g_{\lambda}\right), 0 \leq$ $|\lambda| \leq l-1,1 \leq j \leq n ;(3) g_{0} \neq 0$. Using in the same manner the coordinates $\left(a_{\delta}^{\prime}\right)_{|\delta|=0, \cdots, l}$ on the target space, we define the action by polynomial maps

$$
a_{\delta}^{\prime}=F_{\delta}\left(a_{\alpha}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right)
$$

It is important to note that the inverse of this action is given by the rational maps

$$
a_{\alpha}=\frac{G_{\delta}\left(a_{\delta}^{\prime}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right)}{H_{\delta}\left(a_{\delta}^{\prime}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right)} .
$$

The reason for this is that we can solve the $a_{\alpha}$ step by step starting with Cramer's rule. This property ensures the extension of the field of
rational functions induced by the action of $\Phi_{l}$. We have

$$
\begin{aligned}
& K\left(J_{l}\right)=K\left(a_{\delta}^{\prime}\right) \subset K\left(\mathcal{K}_{\overline{\mathcal{A}}, l} \times J_{l}\right)=K\left(a_{\alpha}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right) \\
= & K\left(a_{\delta}^{\prime}, b_{i, \beta}, g_{\lambda}, c_{\gamma}\right)=K\left(J_{l}\right)\left(b_{i, \beta}, g_{\lambda}, c_{\gamma}\right) .
\end{aligned}
$$

The $b_{i, \beta}, g_{\lambda}$ and $c_{\gamma}$ are algebraically independent over $K\left(a_{\alpha}\right)$. Comparing transcendence degrees they must be also algebraically independent over $K\left(J_{l}\right)$. Thus $K\left(\mathcal{K}_{\overline{\mathcal{A}}, l} \times J_{l}\right)$ is a purely transcendental extension of $K\left(J_{l}\right)$, and it is a separably generated extension in the sense of [8, p.27]. Hence $\mathcal{K}_{\overline{\mathcal{A}}, l}$ operates separably on $J_{l}$.

Let $F: \mathcal{R}_{\mathcal{A}} \rightarrow\left\{\bar{\varphi} \mid \bar{\varphi} \in \mathcal{R}\right.$ and $\left.\bar{\varphi}\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle\right\}, \varphi \mapsto \psi^{-1} \circ \varphi \circ \psi$. Then $F$ from $\mathcal{R}_{\mathcal{A}}$ to $\mathcal{R}_{\overline{\mathcal{A}}}$ is one-to-one and onto. So $K\left(\mathcal{K}_{\mathcal{A}, l} \times J_{l}\right)$ is a separably generated extension of $K\left(J_{l}\right)$.

Now we can prove the following proposition.
Proposition 4.4. Let $f \in K[[\mathbf{x}]]$. The tangent space to the orbit of jet $(f)$ under the actions of $\mathcal{R}_{\mathcal{A}, l}$ and $\mathcal{K}_{\mathcal{A}, l}$ considered as subspaces of $J_{l}$ are, respectively,

$$
T_{j e t_{l}(f)}\left(\mathcal{R}_{\mathcal{A}, l} \cdot j e t_{l}(f)\right)=\left(j_{A}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1}
$$

and

$$
T_{j e t_{l}(f)}\left(\mathcal{K}_{\mathcal{A}, l} \cdot j e t_{l}(f)\right)=\left(t j_{A}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1}
$$

Proof. We note that the action of $G=\mathcal{R}_{\mathcal{A}, l}$ or $G=\mathcal{K}_{\mathcal{A}, l}$ on $J_{l}$ induces a surjective separable morphism $G \rightarrow G \cdot \operatorname{jet}_{l}(f)$ of smooth varieties. The proof is similar to the first part of the proof of Proposition 3.6.

We give only the proof in the case $G=\mathcal{K}_{\mathcal{A}, l}$ since the proof of $\mathcal{R}_{\mathcal{A}, l}$ is completely similar to the case of $\mathcal{K}_{\mathcal{A}, l}$.

Now we compute the tangent space $T_{\text {jet }_{l}(f)}\left(\mathcal{K}_{\mathcal{A}, l} \cdot \operatorname{jet}_{l}(f)\right)$.
Let $\psi$ be the map $\psi: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]], x_{i} \mapsto x_{i},(1 \leq i \leq n-1), x_{n} \mapsto$ $h$. By Lemma 2.1, $\psi$ is an isomorphism. The tangent space to $\mathcal{K}_{\mathcal{A}, l}$ at (1,id) can be described via the local $K$-algebra homomorphisms from the local ring of $\mathcal{K}_{\mathcal{A}, l}$ at $\left(1\right.$, id) to $K[[t]] /\left\langle t^{2}\right\rangle$. A tangent vector of $\mathcal{K}_{\mathcal{A}, l}$ at (1,id) can be represented by the residue class modulo $\mathcal{M}^{l+1}$ of a tuple $\left(1+t \cdot a\right.$, id $\left.+t \cdot \varphi^{*}\right)$ with $a \in K[[\mathbf{x}]]$ and $\varphi^{*}=\left(\varphi_{1}^{*}, \varphi_{2}^{*} \cdots, \varphi_{n}^{*}\right)$ where $\varphi_{i}^{*} \in \mathcal{M}, i=1, \ldots, n$. This means in particular that $t \in \mathcal{K}[[t]] /\left\langle t^{2}\right\rangle$, i.e., $t^{2}=0$

If $\left(1+t \cdot a, i d+t \cdot \varphi^{*}\right)$ is a tangent vector of $\mathcal{K}_{\mathcal{A}, l}$ at $(1, i d)$, then

$$
\delta=\sum_{i=1}^{n} \varphi_{i}^{*} \frac{\partial}{\partial x_{i}}
$$

is a derivation that satisfies $\delta(h) \subseteq\langle h\rangle$. Thus there exists a power series $g \in K\left[\left[x_{1}, \ldots, x_{n}\right]\right]$ such that

$$
g \cdot h=\delta(h)=\sum_{i=1}^{n} \varphi_{i}^{*} \frac{\partial h}{\partial x_{i}} .
$$

This implies that

$$
\varphi_{n}^{*}=\frac{1}{h_{x_{n}}} \cdot\left(g \cdot h-\sum_{i=1}^{n-1} \varphi_{i}^{*} \cdot h_{x_{i}}\right) .
$$

Plugging this into the definition of $\delta$ we get

$$
\begin{equation*}
\delta=\frac{1}{h_{x_{n}}} \cdot\left(\sum_{i=1}^{n-1} \varphi_{i}^{*} \cdot\left(h_{x_{n}} \cdot \frac{\partial}{\partial x_{i}}-h_{x_{i}} \cdot \frac{\partial}{\partial x_{n}}\right)+h \cdot g \cdot \frac{\partial}{\partial x_{n}}\right) . \tag{4.1}
\end{equation*}
$$

Applying this to $f$ we find that

$$
\delta(f) \in j_{\mathcal{A}}(f)
$$

since $\varphi_{i}^{*} \in \mathcal{M}$ for $i=1, \ldots n-1$ and $g \cdot h \in \mathcal{A}$. Then we have

$$
(1+t a) \cdot f\left(\mathbf{x}+t \varphi^{*}\right)=f+t \cdot(a f+\delta(f))
$$

and

$$
a f+\delta(f) \in t j_{\mathcal{A}}(f) .
$$

Thus (4.1) implies that:

$$
T_{\operatorname{jet}_{l}(f)}\left(\mathcal{K}_{\mathcal{A}, l} \cdot \operatorname{jet}_{l}(f)\right)=\left(t j_{A}(f)+\mathcal{M}^{l+1}\right) / \mathcal{M}^{l+1}
$$

Now we prove Theorem 4.3.
Proof. We only prove the $K_{\mathcal{A}, k+1}$-determinacy since the other case is completely analogous. If $f$ is $k-K_{\mathcal{A}, k+1}$-determined and $g \in \mathcal{M}^{k+1}$, then for any $t \in K$ the $(k+1)-\operatorname{jet}^{\operatorname{jet}}{ }_{k+1}(f)+t \cdot \operatorname{jet}_{k+1}(g)$ is in the orbit of jet ${ }_{k+1}(f)$ under $K_{\mathcal{A}, k+1}$. So

$$
\operatorname{jet}_{k+1}(g) \in T_{\operatorname{jet}_{k+1}(f)}\left(\mathcal{K}_{\mathcal{A}, k+1} \cdot \operatorname{jet}_{k+1}(f)\right)=\left(t j_{\mathcal{A}}(f)+\mathcal{M}^{k+2}\right) / \mathcal{M}^{k+2}
$$

This implies that $g \in t j_{\mathcal{A}}(f)+\mathcal{M}^{k+2}$, and hence $\mathcal{M}^{k+1} \subseteq t j_{\mathcal{A}}(f)+\mathcal{M}^{k+2}$. By Nakayama's Lemma we get $\mathcal{M}^{k+1} \subseteq t j_{\mathcal{A}}(f)$.
Theorem 4.5. Let $0 \neq f \in \mathcal{M}^{2}$ and $k \in \mathbf{N}$
(a) If $\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot j_{\mathcal{A}}(f)$, then $f$ is $(2 k-\operatorname{ord}(f)+2)-\mathcal{R}_{\mathcal{A}}-$ determined.
(b) If $\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot t j_{\mathcal{A}}(f)$, then $f$ is $(2 k-\operatorname{ord}(f)+2)-\mathcal{K}_{\mathcal{A}}$-determined.

Proof. We first prove (b). Let $o=\operatorname{ord}(f)$. By assumption and the fact that $\operatorname{ord}\left(f_{x_{i}}\right) \geq o-1$ for $i=1, \ldots, n$, we have $\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot t j_{\mathcal{A}}(f) \subseteq$ $\mathcal{M}^{o+1}$. This implies that $k \geq o-1$.

Set $N=2 k-o+2 \geq k+1$, and take a $g \in K[[\mathbf{x}]]$ such that $g-f \in$ $\mathcal{M}^{N+1}$, i.e., $f$ and $g$ have the same N-jet. The key point of the proof is to show that $f$ and $g$ are contact hypersurface equivalent, i.e., there are an automorphism $\varphi \in \mathcal{R}_{\mathcal{A}}$ and a unit $u \in K[[\mathbf{x}]]^{*}$ such that $g=u \cdot \varphi(f)$.

In order to construct $\varphi$ and $u$, we must use Lemma 2.2 and consider the following three cases:
(1): $h \in x_{n} K\left[\left[x_{1}, \ldots, x_{n-1}\right]\right]$;
(2): $h=x_{n}+h_{1}\left(x_{1}, \ldots, x_{n-1}\right)$;
(3): $h=H_{1}\left(x_{1}, \ldots, x_{n}\right) \cdot x_{n}+h_{1}\left(x_{1}, \ldots, x_{n-1}\right)$, where $H_{1} \in K[[\mathbf{x}]]$.

Case (1): Let $h \in x_{n} K\left[\left[x_{1}, \ldots, x_{n-1}\right]\right]$. Then there exits $H \in K[[\mathbf{x}]]$ such that $h=H(\mathbf{x}) \cdot x_{n}$.

Set $Q=N-k \geq 1$, by assumption

$$
\begin{aligned}
g-f \in \mathcal{M}^{N+1} & =\mathcal{M}^{Q-1} \cdot \mathcal{M}^{k+2} \subseteq \mathcal{M}^{Q} \cdot\langle f\rangle+\mathcal{M}^{Q} \cdot j_{\mathcal{A}}(f) \\
& =\mathcal{M}^{Q} \cdot\langle f\rangle+\mathcal{M}^{Q} \cdot \mathcal{A} \cdot\left\langle f_{x_{n}}\right\rangle+ \\
& +\mathcal{M}^{Q+1} \cdot\left\langle\left\{h_{x_{n}} \cdot f_{x_{j}}-h_{x_{j}} \cdot f_{x_{n}} ; 1 \leq j<n\right\}\right\rangle .
\end{aligned}
$$

Thus there exist $a_{1,0} \in \mathcal{M}^{Q}, a_{1, j} \in \mathcal{M}^{Q+1}, 1 \leq j<n$ and $a_{1, n} \in$ $\mathcal{M}^{Q} \cdot \mathcal{A} \subset \mathcal{M}^{Q+1}$ such that

$$
\begin{aligned}
g-f & =a_{1,0} f+\sum_{1 \leq j<n} a_{1, j}\left(h_{x_{n}} \cdot f_{x_{j}}-h_{x_{j}} \cdot f_{x_{n}}\right)+a_{1, n} f_{x_{n}} \\
2) & =a_{1,0} f+\sum_{j=1}^{n-1}\left(a_{1, j} h_{x_{n}}\right) f_{x_{j}}-\sum_{j=1}^{n-1}\left(a_{1, j} h_{x_{j}}\right) f_{x_{n}}+a_{1, n} f_{x_{n}} .
\end{aligned}
$$

Let $b_{1,0} \doteq a_{1,0}, b_{1, j} \doteq a_{1, j} h_{x_{n}}, j=1, \ldots, n-1, b_{1, n} \doteq-\sum_{j=1}^{n-1}\left(a_{1, j} h_{x_{j}}\right)+$ $a_{1, n}$, then

$$
g-f=b_{1,0} \cdot f+\sum_{j=1}^{n} b_{1, j} \cdot f_{x_{j}} .
$$

Now define $v_{1}=1+b_{1,0} \in K[[\mathbf{x}]]^{*}$ and $\phi_{1}: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]]: x_{j} \mapsto$ $x_{j}+b_{1, j}=x_{j}+a_{1, j} h_{x_{n}}, \quad(j=1, \ldots, n-1), x_{n} \mapsto x_{n}+b_{1, n}=x_{n}-$ $\sum_{j=1}^{n-1}\left(a_{1, j} h_{x_{j}}\right)+a_{1, n}$. We want to show that

$$
\begin{equation*}
g-v_{1} \cdot \phi_{1}(f) \in \mathcal{M}^{N+2} . \tag{4.3}
\end{equation*}
$$

If the formula (4.3) is true, we can replace $f$ in the above argument by $v_{1} \cdot \phi_{1}(f)$ and go on inductively.

For $f=\sum_{|\beta| \geq 0} k_{\beta} \cdot \mathbf{x}^{\beta}$, we have (3.2). Applying $\phi_{1}$ to $f$ amounts to substituting $z_{j}$ by $a_{1, j} \frac{\partial h}{\partial x_{n}}, j=1, \ldots, n-1$, and $z_{n}$ by $\left(-\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}\right)+$ $a_{1, n}$ in (3.2). Thus we find that

$$
\phi_{1}(f)=f+\sum_{i=1}^{n-1} f_{x_{i}} \cdot\left(a_{1, i} h_{x_{n}}\right)+f_{x_{n}} \cdot\left(-\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}+a_{1, n}\right)+r
$$

where

$$
r=\sum_{|\alpha| \geq 2} w_{\alpha} \cdot\left(a_{1,1} h_{x_{n}}\right)^{\alpha_{1}}\left(a_{1,2} h_{x_{n}}\right)^{\alpha_{2}} \cdots\left(-\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}+a_{1, n}\right)^{\alpha_{n}} .
$$

Since $h_{x_{n}}(0) \neq 0$ we obtain

$$
\begin{aligned}
\operatorname{ord}(r) \geq & \operatorname{ord}\left(w_{\alpha}\right)+\sum_{i=1}^{n-1} \operatorname{ord}\left(a_{1, i} h_{x_{n}}\right) \cdot \alpha_{i} \\
& +\operatorname{ord}\left(-\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}+a_{1, n}\right) \cdot \alpha_{n} \\
& \geq o-|\alpha|+(Q+1) \cdot|\alpha| \\
& \geq o+2 \cdot Q=N+2, \quad r \in \mathcal{M}^{N+2} .
\end{aligned}
$$

Multiplying $\phi_{1}(f)$ by $v_{1}=1+a_{1,0}$ and using (4.2) we get $g-v_{1}$. $\phi_{1}(f)=-\left(\sum_{i=1}^{n-1} f_{x_{i}} \cdot\left(a_{1, i} h_{x_{n}}\right)+f_{x_{n}} \cdot\left(-\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}+a_{1, n}\right)\right) \cdot a_{1,0}-$ $\left(1+a_{1,0}\right) r$.

Since ord $\left[a_{1,0} \cdot\left(a_{1, i} h_{x_{n}}\right) \cdot f_{x_{i}}\right] \geq Q+(Q+1)+(o-1)=N+2$ and $\operatorname{ord}\left[a_{1,0} \cdot\left(-\sum_{j=1}^{n} a_{1, j} h_{x_{j}}+a_{1, n}\right) \cdot f_{x_{n}}\right] \geq Q+(Q+1)+(o-1)=N+2$, we have $g-v_{1} \cdot \phi_{1}(f) \in \mathcal{M}^{N+2}$. This proves (4.3).

Now, we prove $\phi_{1}(\langle h\rangle)=\langle h\rangle$.
We take a map $\psi: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]], \quad x_{i} \mapsto x_{i},(1 \leq i \leq n-$ 1), $x_{n} \mapsto h$. By Lemma 2.2, $\psi$ is an isomorphism and $\psi$ is the identity
on $K\left[\left[x_{1}, \ldots, x_{n-1}\right]\right]$. Because $K\left[\left[x_{1}, \ldots, x_{n}\right]\right]=K\left[\left[x_{1}, \ldots, x_{n-1}\right]\right]\left[\left[x_{n}\right]\right]$ and the elements of $K\left[\left[x_{1}, \ldots, x_{n}\right]\right]$ which are not in $\left\langle x_{n}\right\rangle$ are those with nonzero term in $K\left[\left[x_{1}, \ldots, x_{n-1}\right]\right]$, $\psi$ preserves this subset. Since $\psi$ is an isomorphism, it follows that $\psi\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle$. In particular, the image $\psi\left(x_{n}\right)=h$ of the generator $x_{n}$ of $\left\langle x_{n}\right\rangle$ is a generator of $\left\langle x_{n}\right\rangle$. We have $\left\langle x_{n}\right\rangle=\langle h\rangle$.

For any $g=g_{n}\left(x_{1}, \ldots, x_{n}\right) x_{n} \in\left\langle x_{n}\right\rangle$,

$$
\begin{aligned}
\phi_{1}(g) & =\phi_{1}\left(g_{n}\right) \cdot \phi_{1}\left(x_{n}\right)=\phi_{1}\left(g_{n}\right) \cdot\left(x_{n}-\sum_{j=1}^{n-1}\left(a_{1, j} h_{x_{j}}\right)+a_{1, n}\right) \\
& =\phi_{1}\left(g_{n}\right) x_{n}-\phi_{1}\left(g_{n}\right) \cdot\left(\sum_{j=1}^{n-1} a_{1, j} h_{x_{j}}\right)+\phi_{1}\left(g_{n}\right) \cdot a_{1, n} .
\end{aligned}
$$

From the fact that $h_{x_{j}}=\left(H\left(x_{1}, \ldots, x_{n}\right) \cdot x_{n}\right)_{x_{j}}=H_{x_{j}} \cdot x_{n}, j=1, \ldots, n-$ $1, a_{1, n} \in \mathcal{M}^{Q} \cdot \mathcal{A} \subseteq \mathcal{A}$ and $\mathcal{A}=\left\langle x_{n}\right\rangle$, we obtain $\phi_{1}(g) \in \mathcal{A}$.

Therefore,

$$
\begin{equation*}
\phi_{1}(\langle h\rangle)=\phi_{1}\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle=\langle h\rangle . \tag{4.4}
\end{equation*}
$$

Consequently, we can proceed inductively to construct sequences $\left\{b_{p, 0}\right\}_{p \geq 1}$, and $\left\{b_{p, i}\right\}_{p \geq 1}$ for $i=1, \ldots, n$ with $b_{p, 0} \in \mathcal{M}^{Q+p-1}$ and $b_{p, i} \in$ $\mathcal{M}^{Q+p}$ for $i=1, \ldots, n$. By induction and Lemma 2.2, the generalizations of (4.3) and (4.4) hold, i.e. $g-u_{p} \cdot \varphi_{p}(f) \in \mathcal{M}^{N+1+p}$ and $\varphi_{p}(\langle h\rangle)=\langle h\rangle$. Again from Lemma 2.2, we obtain an automorphisms $(u, \varphi) \in \mathcal{K}_{\mathcal{A}}$ such that $g=u \cdot \varphi(f)$.

Case (2): Suppose $h=x_{n}+h_{1}\left(x_{1}, \ldots, x_{n-1}\right)$.
Because $\psi: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]], \quad x_{i} \mapsto x_{i},(1 \leq i \leq n-1), x_{n} \mapsto h$ is an isomorphism, there is an inverse map $\psi^{-1}: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]], x_{i} \mapsto$ $x_{i}, x_{n} \mapsto x_{n}-h_{1}\left(x_{1}, \ldots, x_{n-1}\right)$.

Now let $Q=N-k \geq 1$, by assumption

$$
\begin{aligned}
g-f \in \mathcal{M}^{N+1} & =\mathcal{M}^{Q} \cdot\langle f\rangle+\mathcal{M}^{Q} \cdot \mathcal{A} \cdot\left\langle f_{x_{n}}\right\rangle+ \\
& +\mathcal{M}^{Q+1} \cdot\left\langle\left\{f_{x_{i}} \cdot h_{x_{n}}-f_{x_{n}} \cdot h_{x_{i}} ; 1 \leq i \leq n-1\right\}\right\rangle .
\end{aligned}
$$

There exist $a_{1,0} \in \mathcal{M}^{Q}, a_{1, i} \in \mathcal{M}^{Q+1}$, and $a_{1, n} \in \mathcal{M}^{Q} \cdot \mathcal{A} \subset \mathcal{M}^{Q+1}, 1 \leq$ $i \leq n-1$ such that

$$
\begin{aligned}
g-f & =a_{1,0} \cdot f+\sum_{1 \leq i \leq n-1} a_{1, i}\left(h_{x_{i}} \cdot f_{x_{n}}-h_{x_{n}} \cdot f_{x_{i}}\right)+a_{1, n} \cdot f_{x_{n}} \\
& =a_{1,0} \cdot f+\sum_{i=1}^{n-1} a_{1, i} \cdot\left(\left(h_{1}\right)_{x_{i}} \cdot f_{x_{n}}-f_{x_{i}}\right)+a_{1, n} \cdot f_{x_{n}},
\end{aligned}
$$

where $h_{x_{n}}=1$ and $h_{x_{i}}=\left(h_{1}\right)_{x_{i}}$. One easily deduces that

$$
\begin{aligned}
& \psi^{-1}(g)-\psi^{-1}(f)=\psi^{-1}\left(a_{1,0}\right) \cdot \psi^{-1}(f)+ \\
& +\sum_{i=1}^{n-1} \psi^{-1}\left(a_{1, i}\right) \cdot\left[\psi^{-1}\left(\left(h_{1}\right)_{x_{i}}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right)-\psi^{-1}\left(f_{x_{i}}\right)\right] \\
& +\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right)=\psi^{-1}\left(a_{1,0}\right) \cdot \psi^{-1}(f)- \\
& -\sum_{i=1}^{n-1} \psi^{-1}\left(a_{1, i}\right) \cdot\left[\left(-\left(h_{1}\right)_{x_{i}}\right) \cdot f_{x_{n}}\left(x_{1}, \ldots, x_{n-1}, x_{n}-h_{1}\right)\right. \\
& \left.+f_{x_{i}}\left(x_{1}, \ldots, x_{n-1}, x_{n}-h_{1}\right)\right]+ \\
& +\psi^{-1}\left(a_{1, n}\right) \cdot f_{x_{n}}\left(x_{1}, \ldots, x_{n-1}, x_{n}-h_{1}\right)=\psi^{-1}\left(a_{1,0}\right) \cdot \psi^{-1}(f)- \\
& -\sum_{i=1}^{n-1} \psi^{-1}\left(a_{1, i}\right) \cdot\left(\psi^{-1}\left(f_{x_{i}}\right)-h_{x_{i}} \cdot \psi^{-1}\left(f_{x_{n}}\right)\right)+\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right),
\end{aligned}
$$

i.e.,

$$
\begin{equation*}
\psi^{-1}(g)-\psi^{-1}(f)=\psi^{-1}\left(a_{1,0}\right) \cdot \psi^{-1}(f)- \tag{4.5}
\end{equation*}
$$

$$
-\sum_{i=1}^{n-1} \psi^{-1}\left(a_{1, i}\right) \cdot\left(\psi^{-1}\left(f_{x_{i}}\right)-h_{x_{i}} \cdot \psi^{-1}\left(f_{x_{n}}\right)\right)+\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right)
$$

Let $b_{1,0} \doteq \psi^{-1}\left(a_{1,0}\right), b_{1, i} \doteq-\psi^{-1}\left(a_{1, i}\right), b_{1, n} \doteq \psi^{-1}\left(a_{1, n}\right)$, then

$$
\begin{aligned}
\psi^{-1}(g)-\psi^{-1}(f) & =b_{1,0} \cdot \psi^{-1}(f)+\sum_{i=1}^{n-1} b_{1, i} \cdot\left(\psi^{-1}(f)\right)_{x_{i}} \\
& +b_{1, n} \cdot\left(\psi^{-1}(f)\right)_{x_{n}}
\end{aligned}
$$

where $b_{1,0}=\psi^{-1}\left(a_{1,0}\right) \in \mathcal{M}^{Q}, b_{1, i}=-\psi^{-1}\left(a_{1, i}\right) \in \mathcal{M}^{Q+1}, \quad(i=$ $1, \ldots, n-1)$, and $b_{1, n}=\psi^{-1}\left(a_{1, n}\right) \in \mathcal{M}^{Q} \cdot\left\langle x_{n}\right\rangle$.

Therefore, we have

$$
\psi^{-1}(g)-\psi^{-1}(f) \in \psi^{-1}\left(\mathcal{M}^{N+1}\right)=\mathcal{M}^{N+1}
$$

and

$$
\begin{aligned}
\psi^{-1}(g)-\psi^{-1}(f) \in & \mathcal{M}^{Q} \cdot\left\langle\psi^{-1}(f)\right\rangle+\mathcal{M}^{Q} \cdot\left\langle x_{n}\right\rangle \cdot\left\langle\psi^{-1}(f)_{x_{n}}\right\rangle \\
& +\mathcal{M}^{Q+1} \cdot\left\langle\psi^{-1}(f)_{x_{1}}, \ldots, \psi^{-1}(f)_{x_{n-1}}\right\rangle
\end{aligned}
$$

Let $\widetilde{v_{1}}=1+b_{1,0}=1+\psi^{-1}\left(a_{1,0}\right) \in K[[\mathbf{x}]]^{*}$ and $\widetilde{\phi_{1}}: K[[\mathbf{x}]] \rightarrow K[[\mathbf{x}]]:$ $x_{i} \mapsto x_{i}+b_{1, i}=x_{i}-\psi^{-1}\left(a_{1, i}\right),(i=1, \ldots, n-1), x_{n} \mapsto x_{n}+b_{1, n}=$ $x_{n}+\psi^{-1}\left(a_{1, n}\right)$, where $a_{1, i} \in \mathcal{M}^{Q+1}$ and $a_{1, n} \in \mathcal{M}^{Q} \cdot \mathcal{A}$.

We want to show that

$$
\begin{equation*}
\psi^{-1}(g)-\widetilde{v_{1}} \cdot \widetilde{\phi_{1}}\left(\psi^{-1}(f)\right) \in \mathcal{M}^{N+2} \tag{4.6}
\end{equation*}
$$

and

$$
\begin{gather*}
\psi^{-1}(g)-\widetilde{v_{1}} \cdot \widetilde{\phi_{1}}\left(\psi^{-1}(f)\right) \in \mathcal{M}^{Q+1} \cdot\left\langle\psi^{-1}(f)\right\rangle+  \tag{4.7}\\
\mathcal{M}^{Q+1} \cdot\left\langle x_{n}\right\rangle \cdot\left\langle\left(\psi^{-1}(f)\right)_{x_{n}}\right\rangle+ \\
\mathcal{M}^{Q+2} \cdot\left\langle\left(\psi^{-1}(f)\right)_{x_{1}}, \ldots,\left(\psi^{-1}(f)\right)_{x_{n-1}}\right\rangle
\end{gather*}
$$

In fact, for $\psi^{-1}(f)=\sum_{|\beta| \geq 0} l_{\beta} \cdot \mathbf{x}^{\beta}$,

$$
\begin{gather*}
\psi^{-1}(f)\left(\left(x_{1}+z_{1}\right), \ldots,\left(x_{n}+z_{n}\right)\right)  \tag{4.8}\\
=\sum_{|\beta| \geq 0} l_{\beta} \cdot \sum_{\gamma_{1}=0}^{\beta_{1}} \cdots \sum_{\gamma_{n}=0}^{\beta_{n}} d_{\beta, \gamma} \mathbf{x}^{\beta-\gamma} \cdot \mathbf{z}^{\gamma}=\sum_{\alpha \in \mathbb{N}^{n}} u_{\alpha} \cdot \mathbf{z}^{\alpha},
\end{gather*}
$$

where $u_{\alpha}=\sum_{|\beta| \geq 0, \beta \geq \alpha} l_{\beta} \cdot d_{\beta, \alpha} \cdot \mathbf{x}^{\beta-\alpha}$, it follows that ord $\left(u_{\alpha}\right) \geq o-|\alpha|$.
Applying $\widetilde{\phi_{1}}$ to $\psi^{-1}(f)$ amounts to substituting $z_{j}$ by $-\psi^{-1}\left(a_{1, j}\right), j=$ $1, \ldots, n-1$, and $z_{n}$ by $\psi^{-1}\left(a_{1, n}\right)$ in (4.8) so we get

$$
\begin{aligned}
\widetilde{\phi_{1}}\left(\psi^{-1}(f)\right)= & \psi^{-1}(f)+\sum_{i=1}^{n-1}\left[\psi^{-1}\left(f_{x_{i}}\right)-\psi^{-1}\left(f_{x_{n}}\right) \cdot\left(h_{1}\right)_{x_{i}}\right] . \\
& \cdot\left(-\psi^{-1}\left(a_{1, i}\right)\right)+\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right)+R
\end{aligned}
$$

where

$$
R=\sum_{|\alpha| \geq 2} d_{\alpha} \cdot\left(-\psi^{-1}\left(a_{1,1}\right)\right)^{\alpha_{1}} \cdots\left(-\psi^{-1}\left(a_{1, n-1}\right)\right)^{\alpha_{n-1}} \cdot\left(\psi^{-1}\left(a_{1, n}\right)\right)^{\alpha_{n}}
$$

Multiplying $\widetilde{\phi_{1}}(f)$ by $\widetilde{v_{1}}=1+\psi^{-1}\left(a_{1,0}\right)$ and using (4.5) we get

$$
\begin{aligned}
& \psi^{-1}(g)-\widetilde{v_{1}} \cdot \widetilde{\phi_{1}}\left(\psi^{-1}((f))\right. \\
= & \psi^{-1}(g)-\left(1+\psi^{-1}\left(a_{1,0}\right)\right) \cdot \\
& {\left[\psi^{-1}(f)+\sum_{i=1}^{n-1}\left(\psi^{-1}\left(f_{x_{i}}\right)-\psi^{-1}\left(f_{x_{n}}\right) \cdot h_{x_{i}}\right) \cdot\left(-\psi^{-1}\left(a_{1, i}\right)\right)\right.} \\
& \left.+\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right)+R\right] \\
= & \sum_{i=1}^{n-1}\left[\psi^{-1}\left(f_{x_{i}}\right)-\psi^{-1}\left(f_{x_{n}}\right) \cdot\left(h_{1}\right)_{x_{i}}\right] \cdot\left(-\psi^{-1}\left(a_{1, i}\right)\right) \cdot \psi^{-1}\left(a_{1,0}\right) \\
& +\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right) \cdot \psi^{-1}\left(a_{1,0}\right)+\left(1+\psi^{-1}\left(a_{1,0}\right)\right) \cdot R
\end{aligned}
$$

Because ord $\left(h_{1}\right) \geq 1$ and ord $\left(\psi^{-1}\left(f_{x_{i}}\right)\right) \geq o-1,(i=1, \cdots, n-1)$,

$$
\begin{aligned}
& \quad \operatorname{ord}\left(\psi^{-1}\left(f_{x_{i}}\right) \cdot\left(-\psi^{-1}\left(a_{1, i}\right)\right) \cdot \psi^{-1}\left(a_{1,0}\right)\right) \\
& \geq o-1+(Q+1)+Q=N+2,(i=1, \ldots, n-1), \\
& \quad \operatorname{ord}\left(\psi^{-1}\left(f_{x_{n}}\right) \cdot\left(h_{x_{i}}\right) \cdot\left(-\psi^{-1}\left(a_{1, i}\right)\right) \cdot \psi^{-1}\left(a_{1,0}\right)\right) \\
& \geq o-1+(Q+1)+Q=N+2,(i=1, \ldots, n-1), \\
& \quad \operatorname{ord}\left(\psi^{-1}\left(a_{1, n}\right) \cdot \psi^{-1}\left(f_{x_{n}}\right) \cdot \psi^{-1}\left(a_{1,0}\right)\right) \geq N+2
\end{aligned}
$$

and

$$
\begin{aligned}
& \operatorname{ord}(R)=\operatorname{ord}\left(d_{\alpha}\right)+\sum_{i=1}^{n} \operatorname{ord}\left(\psi^{-1}\left(a_{1, i}\right)\right) \cdot \alpha_{i} \\
& \geq o-|\alpha|+(Q+1) \cdot|\alpha| \geq N+2,
\end{aligned}
$$

so $R \in \mathcal{M}^{N+2}$ and

$$
\psi^{-1}(g)-\widetilde{v_{1}} \cdot \widetilde{\phi_{1}}\left(\psi^{-1}((f)) \in \mathcal{M}^{N+2} .\right.
$$

Hence we have proved (4.6).
Moreover, we have

$$
\widetilde{\phi_{1}}\left(x_{n}\right)=\left(\widetilde{\phi_{1}}\right)_{n}=x_{n}+\psi^{-1}\left(a_{1, n}\right) \in\left\langle x_{n}\right\rangle .
$$

Again by applying $\psi$ to (4.6), we get

$$
\psi\left(\psi^{-1}(g)\right)-\psi\left(\widetilde{v_{1}}\right) \cdot \psi\left(\widetilde{\phi_{1}}\left(\psi^{-1}((f))\right) \in \psi\left(\mathcal{M}^{N+2}\right)=\mathcal{M}^{N+2}\right.
$$

i.e.

$$
g-\psi\left(\widetilde{v_{1}}\right) \cdot \psi \circ \widetilde{\phi_{1}} \circ \psi^{-1}(f) \in \mathcal{M}^{N+2}
$$

Moreover

$$
\psi \circ \widetilde{\phi_{1}} \circ \psi^{-1}(h)=\psi\left[\widetilde{\phi_{1}}\left(x_{n}\right)\right]=\psi\left[\widetilde{\phi_{1}}\left(x_{n}\right)\right] \in \psi\left(\left\langle x_{n}\right\rangle\right)=\langle h\rangle .
$$

Consequently, let $\phi_{1}=\psi \circ \widetilde{\phi_{1}} \circ \psi^{-1}$ and $v_{1}=\psi\left(\widetilde{v_{1}}\right)$, then

$$
g-v_{1} \cdot \phi_{1}(f) \in \mathcal{M}^{N+2} .
$$

Since by assumption

$$
\begin{aligned}
\mathcal{M}^{N+2}= & \mathcal{M}^{Q} \cdot\langle f\rangle+\mathcal{M}^{Q} \cdot \mathcal{A} \cdot\left\langle f_{x_{n}}\right\rangle \\
& +\mathcal{M}^{Q+1} \cdot\left\langle\left\{f_{x_{i}} \cdot h_{x_{n}}-f_{x_{n}} \cdot h_{x_{i}} \mid 1 \leq i \leq n-1\right\}\right\rangle,
\end{aligned}
$$

there exist $d_{1,0} \in \mathcal{M}^{Q}, d_{1, i} \in \mathcal{M}^{Q+1}$, and $d_{1, n} \in \mathcal{M}^{Q} \cdot \mathcal{A} \subset \mathcal{M}^{Q+1},(1 \leq$ $i \leq n-1$ ) such that

$$
\begin{aligned}
g-v_{1} \cdot \phi_{1}(f) & =d_{1,0} \cdot f+\sum_{1 \leq j<n} d_{1, j} \cdot\left(h_{x_{j}} \cdot f_{x_{n}}-h_{x_{n}} \cdot f_{x_{j}}\right)+d_{1, n} \cdot f_{x_{n}} \\
& =d_{1,0} \cdot f+\sum_{j=1}^{n-1} d_{1, j} \cdot\left(\left(h_{1}\right)_{x_{j}} \cdot f_{x_{n}}-f_{x_{j}}\right)+d_{1, n} \cdot f_{x_{n}} .
\end{aligned}
$$

The proof of the following formula is similar to that of (4.5):

$$
\begin{aligned}
\psi^{-1}(g)-\psi^{-1}\left(v_{1} \cdot \phi_{1}(f)\right) \in & \mathcal{M}^{Q+1}\left\langle\psi^{-1}(f)\right\rangle+\mathcal{M}^{Q+1}\left\langle x_{n}\right\rangle\left\langle\left(\psi^{-1}(f)\right)_{x_{n}}\right\rangle \\
& +\mathcal{M}^{Q+2}\left\langle\left(\psi^{-1}(f)\right)_{x_{1}}, \ldots,\left(\psi^{-1}(f)\right)_{x_{n-1}}\right\rangle
\end{aligned}
$$

Because

$$
\psi^{-1}(g)-\psi^{-1}\left(v_{1} \cdot \phi_{1}(f)\right)=\psi^{-1}(g)-\widetilde{v_{1}} \cdot \widetilde{\phi_{1}}\left(\psi^{-1}(f)\right),
$$

we have proved (4.7).
Now we can proceed inductively to construct sequences $\quad b_{p, 0} \doteq$ $\left\{\psi^{-1}\left(a_{p, 0}\right)\right\}_{p \geq 1}$, and $b_{p, i} \doteq\left\{\psi^{-1}\left(a_{p, i}\right)\right\}_{p \geq 1}$ for $i=1, \ldots, n$, with $b_{p, 0} \in$ $\mathcal{M}^{Q+p-1}, \quad b_{p, i} \in \mathcal{M}^{Q+p}$ for $i=1, \ldots, n-1$, and $b_{p, n} \in \mathcal{M}^{Q+p-1} \cdot\left\langle x_{n}\right\rangle$.

By induction and Lemma 2.2, we can generalize (4.6) as:

$$
\psi^{-1}(g)-\widetilde{u_{p}} \cdot \widetilde{\varphi_{p}}\left(\psi^{-1}(f)\right) \in \mathcal{M}^{N+1+p}
$$

In the same way we also generalize (4.7) as:

$$
\begin{aligned}
& \psi^{-1}(g)-\widetilde{u_{p}} \cdot \widetilde{\varphi_{p}}\left(\psi^{-1}(f)\right) \in \mathcal{M}^{Q+p} \cdot\left\langle\psi^{-1}(f)\right\rangle+ \\
& \mathcal{M}^{Q+p}\left\langle x_{n}\right\rangle \cdot\left\langle\left(\psi^{-1}(f)\right)_{x_{n}}\right\rangle+\mathcal{M}^{Q+p+1}\left\langle\left(\psi^{-1}(f)\right)_{x_{1}}, \ldots,\left(\psi^{-1}(f)\right)_{x_{n-1}}\right\rangle .
\end{aligned}
$$

Meanwhile we have $\widetilde{\varphi_{p}}\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle$. Again by Lemma 2.2, we obtain $(\widetilde{u}, \widetilde{\varphi}) \in \mathcal{K}$ such that

$$
\psi^{-1}(g)=\widetilde{u} \cdot \widetilde{\varphi}\left(\psi^{-1}(f)\right), \text { and } \widetilde{\varphi}\left(\left\langle x_{n}\right\rangle\right)=\left\langle x_{n}\right\rangle .
$$

Therefore,

$$
g=\psi(\widetilde{u}) \cdot \psi\left(\widetilde{\varphi}\left(\psi^{-1}(f)\right)\right)=\psi(\widetilde{u}) \cdot\left(\psi \circ \widetilde{\varphi} \circ \psi^{-1}\right)(f),
$$

and

$$
\psi \circ \widetilde{\varphi} \circ \psi^{-1}(h)=\psi\left(\widetilde{\varphi}\left(\psi^{-1}(h)\right)\right)=\psi\left(\widetilde{\varphi}\left(x_{n}\right)\right) \in \psi\left(\left\langle x_{n}\right\rangle\right)=\langle h\rangle .
$$

Let $u=\psi(\widetilde{u})$ and $\varphi=\psi \circ \widetilde{\varphi} \circ \psi^{-1}$. Then we get $g=u \cdot \varphi(f)$ with $(u, \varphi) \in \mathcal{K}_{\mathcal{A}}$.

Case (3): Let $h=H_{1}\left(x_{1}, \ldots, x_{n}\right) \cdot x_{n}+h_{1}\left(x_{1}, \ldots, x_{n-1}\right)$.
Combining the case (1) and the case (2), we get $(u, \varphi) \in \mathcal{K}_{\mathcal{A}}$ such that $g=u \cdot \varphi(f)$.

The proof for right equivalence goes along the same lines.
Let $o=\operatorname{ord}(f)$, the condition

$$
\mathcal{M}^{k+2} \subseteq \mathcal{M} \cdot j_{\mathcal{A}}(f) \subseteq \mathcal{M}^{o+1}
$$

implies that $k \geq o-1$ and that for any $g$ with

$$
g-f \in \mathcal{M}^{N+1}=\mathcal{M}^{Q-1} \cdot \mathcal{M}^{k+2} \subseteq \mathcal{M}^{Q} \cdot j_{\mathcal{A}}(f),
$$

where $N=2 k-o+2 \geq k+1$ and $Q=N-k \geq 1$, there are $a_{1, i} \in \mathcal{M}^{Q+1}$ with

$$
\begin{aligned}
g-f & =\sum_{i=1}^{n-1} a_{1, i}\left(h_{x_{i}} \cdot f_{x_{n}}-h_{x_{n}} \cdot f_{x_{i}}\right)+a_{1, n} f_{x_{n}} \\
& =\sum_{i=1}^{n-1}\left(-a_{1, i} h_{x_{n}}\right) \cdot f_{x_{i}}+\sum_{i=1}^{n-1}\left(a_{1, i} h_{x_{i}}\right) \cdot f_{x_{n}}+a_{1, n} \cdot f_{x_{n}} .
\end{aligned}
$$

We can then define $\phi_{1}$ as above and see that

$$
g-\phi_{1}(f)=r \in \mathcal{M}^{N+2} .
$$

Going on by induction and applying Lemma 2.2, we get an automor$\operatorname{phism} \varphi \in \mathcal{R}_{\mathcal{A}}$ such that $g=\varphi(f)$.

Corollary 4.6. Let $0 \neq f \in \mathcal{M}^{2} \subseteq K[[\mathbf{x}]]$.
(1) If $\mu_{\mathcal{A}}(f)<\infty$, then $f$ is $\left(2 \mu_{\mathcal{A}}(f)-\operatorname{ord}(f)\right)-\mathcal{R}_{\mathcal{A}}-$ determined.
(2) If $\tau_{\mathcal{A}}(f)<\infty$, then $f$ is $\left(2 \tau_{\mathcal{A}}(f)-\operatorname{ord}(f)\right)-\mathcal{K}_{\mathcal{A}}-$ determined.

Combining Theorem 4.3 and Corollary 4.6, we obtain:
Theorem 4.7. Let $0 \neq f \in \mathcal{M} \subset K[[\mathbf{x}]]$ be a power series.
(1) $f$ is a relative $\mathcal{A}$-isolated singularity if and only if $f$ is finitely $\mathcal{R}_{\mathcal{A}}$-determined.
(2) $\mathcal{R}_{f}$ is a relative $\mathcal{A}$-isolated hypersurface singularity if and only if fis finitely $\mathcal{K}_{\mathcal{A}}$-determined.

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