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Title: A new construction for abundant semigroups with multiplicative quasi-adequate transversals

Author(s): Xiangjun Kong, Pei Wang

In any abundant semigroup with a quasi-adequate transversal, we define two sets R and L and give some properties and characterizations associated with them. Then we give a structure theorem for abundant semigroups with multiplicative quasi-adequate transversals by means of two quasi-adequate semigroups R and L.

Address:

Xiangjun Kong Department Of Mathematics Lanzhou University Lanzhou 730000

and

Department Of Mathematics Qufu Normal University Qufu 273165 P.R. China

Address: Pei Wang School of Computer Sciences Qufu Normal University Qufu 273165 P.R. China