## **ABSTRACT**

The notion of a  $\Gamma$ -rings may be regarded more general than the concept of rings. In this thesis, we study the ideal theory of  $\Gamma$ -rings. In this connection ,we are able to study  $\Gamma$ -ideals ,  $\Gamma$ -homomorphisms , Annihilators , prime  $\Gamma$ -ideas ,maximal  $\Gamma$ -ideals , radicals. We are able to establish some results related to the above said concepts. Moreover, we introduce the notion of  $\ell$   $\Gamma$ -rings ,  $\ell$   $\Gamma$ -ideal , spectrum of prime  $\ell$   $\Gamma$ -ideal and develop a relationship between, polar  $\ell$   $\Gamma$ -ideals and regular open sets.