Let $A$ bean $N \times N$ matrix. We prove that $\operatorname{dct}(A)=\operatorname{det}\left(A^{\top}\right)$.
Proof
We recall the recursive definition of the doterminand:
If the entries of $A_{\text {are denoted }} A_{i j}$, then

$$
\operatorname{det} A=\sum_{i}(-1)^{i+j} A_{i j} \operatorname{det} M_{i j}=\sum_{j}(-1)^{i+j} A_{i j} \operatorname{det} M_{i j}
$$

where $M_{i j}$ is the matrix $A$ with the $i^{\text {th }}$ new and $j^{\text {th }}$ column removed.

We now prove the desired result inductively.
Base case: $N=2$

$$
\begin{aligned}
& A=\left(\begin{array}{ll}
A_{11} & A_{12} \\
A_{21} & A_{22}
\end{array}\right) \Rightarrow \operatorname{det} A=A_{11} A_{22}-A_{12} A_{21} \\
& A^{\top}=\left(\begin{array}{ll}
A_{11} & A_{21} \\
A_{12} & A_{22}
\end{array}\right) \Rightarrow \operatorname{det} A^{\top}=A_{11} A_{22}-A_{21} A_{12}
\end{aligned}
$$

Indeclie Hypothesis: Suppose $\operatorname{det} B=\operatorname{del} B^{\top}$ for all $(N-1) \times(N-1)$
matrices.
Let $N_{i j}$ be $A^{\top}$ with le $i^{\text {th }}$ row and $j^{\text {th }}$ colvwnon removed.

$$
A^{\top}=\left(\begin{array}{cccc}
A_{11} & A_{21} & \cdots & A_{N 1} \\
A_{12} & A_{22} & \cdots & A_{N 2} \\
\vdots & \vdots & \ddots & \vdots \\
A_{1 N} & A_{N N} & \cdots & A_{N N}
\end{array}\right)
$$

Summing down the first column, we have

$$
\begin{aligned}
\operatorname{det} A^{T}= & \sum_{j=1}^{N} A_{1 j}(-1)^{1+j} \operatorname{det} N_{1 j}= \\
& \sum_{j=1}^{N} A_{1 j}(-1)^{1+j} \operatorname{det} M_{j 1}= \\
& \sum_{j=1}^{N} A_{1 j}(-1)^{1+j} \operatorname{det}\left(M^{\top}\right)_{1 j}= \\
& \sum_{j=1}^{N} A_{1 j}(-1)^{1+j} \operatorname{det} M_{1 j}=\operatorname{det} A
\end{aligned}
$$

Where the final equality carte understood by realizing that the previous expression is the rewove definition of the determinant of $A$ if it is computed by summing across the first row:

$$
A=\left(\begin{array}{cccc}
A_{11} & A_{12} & \cdots & A_{1 N} \\
A_{21} & A_{22} & \cdots & A_{2 N} \\
\vdots & \vdots & \ddots & \vdots \\
A_{N 1} & A_{N 2} & \cdots & A_{N N}
\end{array}\right)
$$

