Let $A=\left[a_{i j}\right]$ be an $n \times n$ matrix. We define the cofactor of $a_{i j}$ denoted $c_{i j}$ by

$$
c_{i j}=(-1)^{i+j} \operatorname{det} \tilde{A}_{i j} .
$$

The $n \times n$ matrix $C=\left[c_{i j}\right]$ is called the cofactor matrix of $A$.
(Recall that $\tilde{A}_{i j}$ is the matrix obtained from $A$ by deleting the $i^{\text {th }}$ row and $j^{\text {th }}$ column and is sometimes called the $i j^{\text {th }}$ minor matrix of $A$. $\operatorname{det} \tilde{A}_{i j}$ can be called the $i j^{\text {th }}$ minor of $A$ or the minor of the element $a_{i j}$ of $A$.)

In this context, a cofactor is sometimes called a signed minor.

Note: $c_{i j}$ is a scalar (real number) but $\tilde{A}_{i j}$ is an $(n-1) \times(n-1)$ matrix.

We can now restate the definition of determinant in terms of cofactors.
(i) The determinant of a 1 by 1 matrix $[a]$ is $a$.
(ii) Suppose a definition is provided for a $n-1$ by $n-1$ determinant.

Define
$\operatorname{det}\left[\begin{array}{cccc}a_{11} & a_{12} & \cdots & a_{1 n} \\ a_{21} & a_{22} & \cdots & a_{2 n} \\ & & \ldots & \\ & & & \\ a_{n 1} & a_{n 2} & \cdots & a_{n n}\end{array}\right]=\sum_{j=1}^{n} a_{1 j} c_{1 j}=a_{11} c_{11}+a_{12} c_{12}+\cdots+a_{1 n} c_{1 n}$
where $c_{i j}$ is the cofactor of $a_{i j}$.

The transpose of the cofactor matrix $C$ of $A$ is called the classical
adjoint of $A$ and is denoted by adj $A$;i.e., $\operatorname{adj} A=C^{T}$.

Theorem: If $A$ is any square matrix, then

$$
A(\operatorname{adj} A)=(\operatorname{det} A) I=(\operatorname{adj} A) A .
$$

In particular, if $\operatorname{det} A \neq 0$, the inverse of $A$ is given by

$$
A^{-1}=\frac{1}{\operatorname{det} A} \operatorname{adj} A
$$

where $\operatorname{adj} A=C^{T}, C$ being the cofactor matrix of $A$.

We consider the linear system $A X=B$, where $A=\left[a_{i j}\right]$,

$X=A^{-1} B=\left(\frac{1}{\operatorname{det} A} \operatorname{adj} A\right) B=\frac{1}{\operatorname{det} A}\left[\begin{array}{cccc}c_{11} & c_{21} & \cdots & c_{n 1} \\ c_{12} & c_{22} & \cdots & c_{n 2} \\ & \cdots & & \\ & & & \\ c_{1 n} & c_{2 n} & \cdots & c_{n n}\end{array}\right]\left[\begin{array}{c}B_{1} \\ B_{2} \\ \vdots \\ B_{n}\end{array}\right]$
and we have

$$
\begin{aligned}
& x_{1}= \frac{1}{\operatorname{det} A}\left[B_{1} c_{11}+B_{2} c_{21}+\cdots+B_{n} c_{n 1}\right] \\
& x_{2}= \frac{1}{\operatorname{det} A}\left[B_{1} c_{12}+B_{2} c_{22}+\cdots+B_{n} c_{n 2}\right] \\
& \cdots \\
& x_{n}= \frac{1}{\operatorname{det} A}\left[B_{1} c_{1 n}+B_{2} c_{2 n}+\cdots+B_{n} c_{n n}\right] .
\end{aligned}
$$

If you look at the formula for $x_{1}$, it looks like the formula for expansion along the first column of the determinant of a matrix. The cofactors involved are those corresponding to the first column of A.

If $A_{1}$ is obtained from $A$ by replacing the first column of $A$ by $B$, then $c_{i 1}\left(A_{1}\right)=c_{i 1}(A)$ for each $i$. Therefore, expanding $\operatorname{det} A_{1}$ along the first column we have

$$
\begin{aligned}
\operatorname{det} A_{1} & =B_{1} c_{11}\left(A_{1}\right)+\cdots+B_{n} c_{n 1}\left(A_{1}\right) \\
& =B_{1} c_{11}(A)+\cdots+B_{n} c_{n 1}(A) \\
& =(\operatorname{det} A) x_{1} \\
\Longrightarrow x_{1} & =\frac{\operatorname{det} A_{1}}{\operatorname{det} A} .
\end{aligned}
$$

We get similar results for the other variables. This gives the theorem known as Cramer's Rule.

Cramer's Rule If $A$ is an invertible $n \times n$ matrix, the solution to
the system

$$
A X=B
$$

of $n$ equations in the variables $x_{1}, x_{2}, \cdots, x_{n}$ is given by

$$
x_{1}=\frac{\operatorname{det} A_{1}}{\operatorname{det} A}, \quad x_{2}=\frac{\operatorname{det} A_{2}}{\operatorname{det} A}, \cdots, \quad x_{n}=\frac{\operatorname{det} A_{n}}{\operatorname{det} A}
$$

where, for each $k, A_{k}$ is the matrix obtained from $A$ by replacing the
$k^{\text {th }}$ column of $A$ by $B$.

