We have:

$$\frac{d^2\psi(x)}{dx^2} + \frac{2m}{\hbar^2} \left(E - V_0 \delta(x) \right) \psi(x) = 0$$

Supposing $x \neq 0$

$$\frac{d^2\psi(x)}{dx^2} + k^2\psi(x) = 0$$
 , $k = \sqrt{\frac{2mE}{\hbar^2}}$

Thus

$$\psi(x) = \begin{cases} Ae^{ikx} + Be^{-ikx}; x \le 0\\ Ce^{ikx}; x \ge 0 \end{cases}$$

From continuity of $\psi(x)$ we have A+B=C, and from discontinuity of its first derivative at x=0 and integrating from Schrödinger equation we have:

$$\int_{x=0^{-}}^{x=0^{+}} \frac{d}{dx} \left(\frac{d\psi(x)}{dx} \right) dx - \frac{2mE}{\hbar^{2}} \int_{x=0^{-}}^{x=0^{+}} dx - \frac{2mV_{0}}{\hbar^{2}} \int_{x=0^{-}}^{x=0^{+}} \delta(x) \psi(x) dx = 0$$

$$\frac{d\psi(x)}{dx} \bigg|_{x=0^{+}} - \frac{d\psi(x)}{dx} \bigg|_{x=0^{-}} = \frac{2mV_{0}}{\hbar^{2}} \psi(0)$$

$$ikC - ik(A - B) = \frac{2mV_0}{\hbar^2}C$$

$$ik(A + B) - ik(A - B) = \frac{2mV_0}{\hbar^2}(A + B)$$

$$\Rightarrow \frac{B}{A} = \frac{1}{ik\hbar^2}$$

Thus

$$R = \left| \frac{B}{A} \right|^2 = \frac{1}{\left(\frac{k\hbar^2}{mV_0} \right)^2 + 1} = \frac{m^2 V_0^2}{k^2 \hbar^4 + m^2 V_0^2}$$
$$T = 1 - R = \frac{k^2 \hbar^4}{k^2 \hbar^4 + m^2 V_0^2}$$

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