$$f(x,y) \to \hat{f}(u,v)$$

$$\begin{bmatrix} \tilde{x} \\ \tilde{y} \end{bmatrix} = \begin{bmatrix} \cos \theta & \sin \theta \\ -\sin \theta & \cos \theta \end{bmatrix} \begin{bmatrix} x \\ y \end{bmatrix}$$

$$f(\tilde{x},\tilde{y}) \to \iint_{-\infty}^{\infty} f(\tilde{x},\tilde{y}) \exp(-i2\pi(xu + yv)dxdy =$$

$$\begin{bmatrix} x \\ y \end{bmatrix} = \begin{bmatrix} \cos \theta & -\sin \theta \\ \sin \theta & \cos \theta \end{bmatrix} \begin{bmatrix} \tilde{x} \\ \tilde{y} \end{bmatrix}$$

$$f(\tilde{x},\tilde{y}) \to \iint_{-\infty}^{\infty} f(\tilde{x},\tilde{y}) \exp(-i2\pi((\cos \theta \,\tilde{x} - \sin \theta \,\tilde{y})u + (\sin \theta \,\tilde{x} + \cos \theta \,\tilde{y})v)dxdy =$$

$$f(\tilde{x}, \tilde{y}) \to \iint f(\tilde{x}, \tilde{y}) \exp(-i2\pi (\tilde{x}(\cos\theta u + \sin\theta v) + \tilde{y}(\cos\theta v - \sin\theta u)) dx dy =$$

$$\begin{bmatrix} \frac{dx}{d\tilde{x}} & \frac{dx}{d\tilde{y}} \\ \frac{dy}{d\tilde{x}} & \frac{dy}{d\tilde{y}} \end{bmatrix} = \begin{bmatrix} \cos\theta & -\sin\theta \\ \sin\theta & \cos\theta \end{bmatrix}$$

$$\begin{vmatrix} \frac{dx}{d\tilde{x}} & \frac{dx}{d\tilde{y}} \\ \frac{dy}{d\tilde{x}} & \frac{dy}{d\tilde{y}} \end{vmatrix} = 1$$

$$dxdy = \left(\frac{dx}{d\tilde{x}}\frac{dy}{d\tilde{y}} - \frac{dy}{d\tilde{x}}\frac{dx}{d\tilde{y}}\right)d\tilde{x}d\tilde{y} = \begin{vmatrix} \frac{dx}{d\tilde{x}} & \frac{dx}{d\tilde{y}} \\ \frac{dy}{d\tilde{x}} & \frac{dy}{d\tilde{y}} \end{vmatrix} d\tilde{x}d\tilde{y} = d\tilde{x}d\tilde{y}$$

$$f(\tilde{x}, \tilde{y}) \to \int_{-\infty}^{\infty} f(\tilde{x}, \tilde{y}) \exp(-i2\pi (\tilde{x}(\cos\theta u + \sin\theta v) + \tilde{y}(\cos\theta v - \sin\theta u)) d\tilde{x}d\tilde{y} =$$

$$f(\tilde{x}, \tilde{y}) \to \int_{-\infty}^{\infty} f(\tilde{x}, \tilde{y}) \exp(-i2\pi(\tilde{x}\tilde{u} + \tilde{y}\tilde{v})d\tilde{x}d\tilde{y} = \hat{f}(\tilde{u}, \tilde{v})$$

$$\begin{bmatrix} \tilde{u} \\ \tilde{v} \end{bmatrix} = \begin{bmatrix} \cos \theta & \sin \theta \\ -\sin \theta & \cos \theta \end{bmatrix} \begin{bmatrix} u \\ v \end{bmatrix}$$