I will briefly spell out some details of a Morse-theoretic proof that the Euler class of a (co)tangent bundle is Poincaré dual to the Euler characteristic. Consider a closed *n*-manifold M and a smooth map $f: M \to \mathbb{R}$. Consider $df: M \to T^*M$ as a section of the cotangent bundle and let $Z: M \to T^*M$ denote the zero section. Notice that the critical points of f are given precisely by $df(M) \cap Z(M)$. If p is indeed a critical point of f, then we have three distinguished subspaces of $T_{Z(p)}T^*M$: this vector space splits as $T_{Z(p)}T^*M = T_pM \oplus T_p^*M$ (the tangent space to the zero section and the tangent space to the fiber) and we also define $\Gamma = D_p df(T_pM)$. Since df is a section of the bundle $T^*M \to M$, we can see that the projection map

$$T_{Z(p)}T^*M = T_pM \oplus T_p^*M \longrightarrow T_pM$$

restricts to an isomorphism $\Gamma \cong T_p M$, so we can view $\Gamma \subseteq T_p M \oplus T_p^* M$ as the graph of a unique linear map, which we denote $\eta : T_p M \to T_p^* M$. Explicitly, this is defined by $D_p df(v) = v \oplus \eta(v)$. Then the Hessian form $H : T_p M \times T_p M \to \mathbb{R}$ is simply $H(v, w) = \eta(v)(w)$ (compare this to your favorite definition of the Hessian). From this definition of the Hessian, we can see that

H is non-degenerate $\iff \eta$ is an isomorphism $\iff \Gamma$ is transverse to T_pM

Thus p is a non-degenerate critical point of f if and only if df(M) and Z(M) intersect transversely at Z(p). Considering all critical points, we see that f is Morse if and only if df(M) and Z(M) intersect transversely. Henceforth, we assume that this is the case.

If M is oriented, then we get orientations on Z(M) and df(M), as well as on each cotangent space T_p^*M . We also have an orientation on T^*M (this is true even when M is non-orientable), which is easy to describe at any point Z(p) on the zero section, via the splitting $T_{Z(p)}T^*M = T_pM \oplus T_p^*M$. For any critical point p, we have the subspace $\Gamma = D_p df(T_pM)$ and the projection maps

$$T_pM \xleftarrow{\pi_1} \Gamma \xrightarrow{\pi_2} T_p^*M$$

Since $D_p df = \pi_1^{-1}$ is precisely the map giving Γ its orientation, we can see that π_1 must preserve orientation. It follows that

 $\begin{array}{ll} T_pM \mbox{ and } \Gamma \mbox{ intersect positively } & \longleftrightarrow & T_pM \oplus \Gamma \xrightarrow{\operatorname{Id} \oplus \pi_2} T_pM \oplus T_p^*M \mbox{ preserves orientation} \\ & \Leftrightarrow & \pi_2 : \Gamma \longrightarrow T_p^*M \mbox{ preserves orientation} \\ & \Leftrightarrow & \eta = \pi_2 \circ \pi_1^{-1} : T_pM \longrightarrow T_p^*M \mbox{ preserves orientation} \\ & \Leftrightarrow & H \mbox{ has an even number of negative eigenvalues} \\ & \Leftrightarrow & \mbox{ the critical point } p \mbox{ has even index} \end{array}$

Therefore, if σ_p is the sign of the intersection at $p \in df(M) \cap Z(M)$, then the quantity

$$\chi(M) = \sum_{\operatorname{crit}(f)} (-1)^{\operatorname{index}(p)} = \sum_{\operatorname{crit}(f)} \sigma_p$$

is precisely the intersection number of df(M) and Z(M). When M is connected, we know that this intersection number represents the cap product $e(T^*M) \frown [M] \in H_0(M; \mathbb{Z})$. Thus $e(T^*M)$ and $\chi(M)$ are Poincaré dual. If M is not oriented, we can still give the same arguent with $\mathbb{Z}/2$ coefficients, ignoring all issues of sign.