Cipher block chaining MAC (CBC-MAC)

Using the tag t_1 obtained in MAC we apply F_{K_2} on t_1. "$F_{K_2}(t_1)$".

$m_2 = m_1 \| t_1 \oplus m_1$ ← valid tag of m (t_2)

$F_K(l)$ is a truly random and secure.

∴ Adversary 'A' cannot distinguish b/w $F_K(l)$ and message m.