

$$\phi[\tau] := 20 \log_{10} \left| \frac{\sum_{n=0}^{R_1 L_1 N - 1} Y[\text{mod}(n + \tau, R_2 L_2 M)] \cdot X[n]}{\sum_{n=0}^{R_1 L_1 N - 1} X[n]^2} \right| + \Delta$$