
COMMON ERRORS IN ENGLISH SPEAKING PERFORMANCE OF FIRST-YEAR NON-ENGLISH MAJOR ACCOUNTING STUDENTS: A CASE STUDY AT THE FACULTY OF ECONOMICS, HANOI OPEN UNIVERSITY

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ABSTRACT

This study investigates the common errors in English speaking performance among first-year non-English-major Accounting students at the Faculty of Economics, Hanoi Open University. The study also explores the main factors contributing to these errors and discusses possible implications for improving students' oral communication skills. A mixed-methods approach was employed, involving a questionnaire survey of 269 students, semi-structured interviews with students and English lecturers, classroom observations, and analysis of students' recorded speaking performances. Quantitative data were analyzed using descriptive statistics, while qualitative data were examined through thematic analysis. The findings reveal that students' speaking errors mainly occur in four areas: pronunciation, grammar, vocabulary, and pragmatics/discourse. Pronunciation errors were the most frequent, particularly errors related to final consonants, word stress, and intonation. Grammatical problems were commonly associated with tense usage, subject-verb agreement, and article use, while vocabulary-related difficulties resulted largely from limited lexical knowledge and the influence of students' first language. In addition, the findings show that psychological factors, especially speaking anxiety and lack of confidence, together with limited opportunities for English communication outside the classroom, considerably affect students' speaking performance. Based on these findings, the study suggests that English speaking instruction for non-English-major students should place greater emphasis on communicative practice, appropriate error correction, technology-supported learning activities, and the creation of a

more supportive speaking environment. The study provides practical implications for English lecturers and contributes to a better understanding of speaking difficulties among Accounting students in Vietnamese higher education contexts.

KEYWORDS: *English speaking skills; error analysis; non-English-major students; Accounting majors; Hanoi Open University.*

1. INTRODUCTION

English proficiency has become an important requirement for university students, particularly those studying economics and business-related disciplines. In addition to supporting academic activities, English enables students to access professional resources, communicate in international contexts, and improve their future employment opportunities. Among the four language skills, speaking is often considered one of the most challenging skills because it requires learners to use language knowledge immediately and appropriately in real communication situations.

In Vietnam, many university students have studied English for several years before entering higher education; however, their ability to communicate orally remains limited. A major reason is that English learning at previous educational levels has traditionally placed greater emphasis on grammar knowledge and examination preparation rather than practical language use. As a result, many students experience difficulties when participating in English-speaking activities such as presentations, discussions, and classroom interactions. Common problems include inaccurate pronunciation, grammatical errors, limited vocabulary, and hesitation when expressing ideas.

From the perspective of second language acquisition, learner errors are not simply signs of failure but are important indicators of the process through which learners develop their language systems. Error Analysis theory proposed by Corder (1967) and further developed by Ellis (1994) suggests that examining learners' errors can provide valuable information about their linguistic difficulties and learning processes. Similarly, Interlanguage Theory (Selinker, 1972) explains that learners construct a developing language system influenced by both their first language and the target language. Therefore, identifying and analyzing speaking errors can help teachers better understand students' difficulties and design more appropriate instructional approaches.

Previous studies have examined English speaking problems among Vietnamese university students from different perspectives, including pronunciation difficulties, grammatical errors,

vocabulary limitations, and psychological factors affecting speaking performance. However, many existing studies have focused on non-English-major students as a general group or investigated only specific aspects of speaking difficulties. Relatively limited attention has been paid to students in economics-related disciplines, especially first-year Accounting students who are expected to develop English skills for their future professional environments.

For Accounting students, English communication skills are increasingly important due to the international nature of modern accounting and business activities. In addition to understanding specialized documents, students may need to participate in professional discussions, present information, and communicate with colleagues or partners from different cultural backgrounds. Nevertheless, first-year students often face challenges caused by limited language foundations, insufficient speaking practice, and a lack of confidence in using English for communication.

Recognizing this issue, the present study focuses on identifying common English speaking errors among first-year non-English-major Accounting students at the Faculty of Economics, Hanoi Open University. The study examines different types of speaking errors, explores factors contributing to these difficulties, and discusses possible pedagogical implications for improving students' speaking performance. By combining quantitative and qualitative data from questionnaires, interviews, classroom observations, and recorded speaking performances, the study seeks to provide a more comprehensive understanding of students' actual speaking difficulties.

Specifically, the study addresses the following research questions:

1. What are the most common errors in the English speaking performance of first-year Accounting students?
2. What factors contribute to these speaking errors?
3. What pedagogical strategies can be implemented to improve the English speaking skills of these students?

The findings of this study are expected to provide useful insights for English lecturers, students, and educational administrators in developing more effective approaches to teaching and learning English speaking skills among non-English-major students in Vietnamese higher education.

2. Theoretical Framework and Literature Review

2.1. Theoretical Framework

2.1.1. Error Analysis Theory

Error Analysis (EA) is an important approach in second language acquisition research that focuses on examining and interpreting learners' language errors. Unlike earlier views that considered errors as simple failures in language learning, Error Analysis regards errors as meaningful evidence of learners' developing language competence. Through analyzing errors, researchers and teachers can gain a better understanding of the difficulties learners experience during the process of acquiring a second language.

Corder (1967) was one of the first scholars to emphasize the importance of learner errors in language learning research. According to Corder, errors provide information about learners' current language systems and reveal the processes involved in second language development. Therefore, errors should not only be corrected but also carefully analyzed to identify their causes and possible solutions.

Building on Corder's ideas, Ellis (1994) proposed that error analysis generally involves several stages, including identifying errors, classifying them, explaining their causes, and evaluating their effects on communication. This process allows researchers to examine not only what errors learners make but also why these errors occur. Similarly, Brown (2007) highlighted that error analysis can support language teaching by helping teachers design instructional activities that address learners' actual difficulties.

In this study, Error Analysis Theory is applied to identify and categorize common errors in students' English speaking performance. The framework helps the researchers examine pronunciation, grammatical, lexical, and pragmatic errors produced by first-year Accounting students and explore the factors contributing to these difficulties.

2.1.2. Interlanguage Theory

Interlanguage Theory, introduced by Selinker (1972), provides another important perspective for understanding learner errors in second language acquisition. The theory suggests that learners do not directly move from their first language (L1) to the target language (L2). Instead, they develop an intermediate linguistic system, known as interlanguage, which has its own patterns and rules.

According to Selinker (1972), learners' interlanguage is constantly changing as they receive new language input and gain more experience using the target language. However, this developing system is influenced by several factors, including first-language transfer, overgeneralization of language rules, learning strategies, and communication strategies. As a

result, some errors may appear repeatedly because they reflect the current stage of learners' language development rather than temporary mistakes.

Interlanguage Theory is particularly relevant to the analysis of speaking errors because oral communication requires learners to process and produce language in real time. For Vietnamese students learning English, differences between Vietnamese and English pronunciation systems, sentence structures, and patterns of expression may influence the way they produce spoken English.

In the present study, Interlanguage Theory is used to explain why certain speaking errors occur repeatedly among first-year Accounting students. It provides a theoretical basis for examining the influence of students' first language, limited linguistic knowledge, and communication difficulties on their English speaking performance.

2.1.3. Classification of English Speaking Errors

Based on previous studies in Error Analysis (Ellis, 1994; Brown, 2007), this study classifies English speaking errors into four main categories: pronunciation errors, grammatical errors, lexical errors, and pragmatic/discourse errors.

Pronunciation errors involve difficulties related to sounds, final consonants, word stress, and intonation. These errors may reduce speech intelligibility and make it difficult for listeners to understand learners' intended meanings. Grammatical errors refer to the incorrect use of language structures, such as verb tense, subject-verb agreement, articles, and sentence patterns.

Lexical errors include inappropriate word choice, limited vocabulary, incorrect collocations, and direct translation from Vietnamese into English. These problems often affect students' ability to express ideas accurately and naturally. Pragmatic and discourse errors relate to the appropriate use and organization of spoken language, including maintaining conversations, expressing ideas coherently, and adapting language to different communication contexts.

This classification provides a framework for analyzing students' speaking performance in the current study. By examining errors across these four dimensions, the research aims to identify the major difficulties experienced by first-year non-English-major Accounting students and provide relevant suggestions for English speaking instruction.

2.2. Literature Review

2.2.1. Studies Conducted in Vietnam

Research on English speaking difficulties among Vietnamese university students has attracted increasing attention in recent years, particularly among non-English-major students. Previous

studies have examined various aspects of speaking performance, including pronunciation problems, grammatical difficulties, vocabulary limitations, and psychological barriers.

Regarding pronunciation, several studies have shown that Vietnamese learners commonly experience difficulties with final consonants, word stress, and intonation. Lê Thị Mai et al. (2018), Bùi Thị Ngọc Lan (2024), and Lê Thị Hồng (2024) reported that differences between Vietnamese and English phonological systems contribute significantly to learners' pronunciation problems. In particular, the absence of certain final sounds in Vietnamese often leads students to omit or incorrectly produce English final consonants. These studies also emphasized that limited exposure to authentic English communication may prevent learners from developing accurate pronunciation habits.

In terms of grammar and vocabulary, previous research has identified first-language influence and insufficient language input as important sources of speaking errors. Nguyễn Minh Anh (2020), Phạm Thu Trang (2021), and Trần Ngọc Tín (2024) found that Vietnamese students frequently encounter problems with verb tense, sentence structure, word order, and word selection. These difficulties are partly related to the tendency to translate ideas directly from Vietnamese into English, especially when students have to respond spontaneously during communication.

Apart from linguistic factors, several Vietnamese studies have highlighted the influence of psychological factors on students' speaking performance. Nguyễn Minh Anh (2020) and Trịnh Thu Thảo (2024) indicated that anxiety, fear of making mistakes, and low confidence can reduce students' willingness to participate in speaking activities. Such factors may prevent learners from practicing English regularly and limit opportunities for improving oral communication skills.

Recently, researchers have also paid attention to the role of technology and innovative teaching approaches in supporting English speaking development. Nguyễn Thị Hoa (2023) and Tạ Thị Bích Liên and Nghiêm Thị Thu Hương (2024) suggested that approaches such as flipped classrooms and mobile-assisted language learning can create additional opportunities for students to practice speaking and receive feedback.

Although these studies have contributed valuable insights into English speaking difficulties among Vietnamese learners, most investigations have focused on non-English-major students as a broad group. Research specifically examining speaking errors among students from particular professional fields, such as Accounting, remains limited.

2.2.2. International Studies

International research on English speaking errors has been strongly influenced by Error Analysis and Interlanguage Theory, which view learner errors as meaningful evidence of language development rather than simply incorrect language use.

Early studies by Corder (1967) and Selinker (1972) established important theoretical perspectives for understanding learner errors. Corder emphasized that errors can provide information about learners' developing language systems, while Selinker explained that learners create an interlanguage system influenced by both their first language and the target language. These perspectives have shaped later research on the identification and explanation of second language errors.

In pronunciation research, Derwing and Munro (2020) argued that effective pronunciation teaching should focus not only on accuracy but also on intelligibility, allowing learners to communicate successfully in real situations. Similarly, Saito et al. (2021) highlighted the potential of feedback and technology-supported approaches in improving learners' pronunciation development.

Research on grammatical errors has also shown that many EFL learners experience persistent difficulties with tense, agreement, sentence structure, and other grammatical features. Zhang (2020), Ellis and Barkhuizen (2021), and Liu and Yuan (2022) reported that such errors are often related to incomplete understanding of grammatical rules, limited opportunities for language use, and the influence of learners' first language.

Beyond linguistic aspects, recent studies have increasingly recognized the role of emotional and psychological factors in second language speaking. Dewaele and Li (2022), as well as Khajavy et al. (2021), emphasized that language anxiety, motivation, and emotional experiences can influence learners' willingness to communicate and their overall speaking performance.

However, similar to the situation in Vietnam, many international studies have investigated EFL learners in general contexts rather than focusing on students from specific academic disciplines. Therefore, further research is needed to understand how students' academic backgrounds may influence the types and causes of speaking errors they experience.

2.2.3. Research Gap and Proposed Analytical Framework

The review of previous studies shows that English speaking errors among university students have been examined from different perspectives, including linguistic features, psychological factors, and instructional approaches. However, several research gaps remain.

First, many previous studies have focused on non-English-major students as a general population without considering differences among academic disciplines. Students studying Accounting or other economics-related fields may have specific learning needs and professional requirements that influence their English communication difficulties.

Second, a considerable number of studies have concentrated on individual aspects of speaking problems, such as pronunciation or grammar, rather than examining different types of errors together. A more comprehensive analysis involving pronunciation, grammar, vocabulary, and pragmatic aspects may provide a clearer picture of students' actual speaking difficulties.

Third, some previous research has relied mainly on questionnaires or self-reported data. Although these methods provide useful information about learners' perceptions, they may not fully reflect the errors students actually produce during communication. Therefore, combining questionnaire data with interviews, classroom observations, and recorded speaking performances can provide stronger evidence.

Based on these gaps, the present study develops an analytical framework combining Error Analysis Theory and Interlanguage Theory. The framework focuses on four categories of speaking errors: pronunciation, grammar, vocabulary, and pragmatics/discourse. It also considers several contributing factors, including first-language influence, limited linguistic knowledge, psychological factors, and learning environment. This framework guides the collection, analysis, and interpretation of data in the current study.

3. METHODOLOGY

3.1. Research Design

This study employed a mixed-methods research design, combining quantitative and qualitative approaches to investigate common English speaking errors among first-year non-English-major Accounting students at the Faculty of Economics, Hanoi Open University. The use of a mixed-methods design was considered appropriate because students' speaking difficulties cannot be fully understood through numerical data alone. While quantitative data help identify the frequency and distribution of different error types, qualitative data provide deeper insights into the reasons behind these errors and students' learning experiences.

The study followed a descriptive and analytical framework. First, students' English speaking errors were identified and classified based on data collected from recorded speaking performances. The errors were categorized into four main areas: pronunciation, grammar, vocabulary, and pragmatics/discourse. Second, the possible factors contributing to these

errors were examined through questionnaire responses, semi-structured interviews, and classroom observations. Finally, the findings were interpreted to suggest possible implications for improving English speaking instruction for non-English-major students.

The theoretical foundation of the study was based on Error Analysis Theory (Corder, 1967; Ellis, 1994; Brown, 2007) and Interlanguage Theory (Selinker, 1972). These perspectives guided the identification and interpretation of students' speaking errors by considering both linguistic features and factors influencing learners' language development.

By integrating different sources of data, the study attempts to provide a clearer understanding of not only what types of speaking errors students produce but also why these errors occur in the learning context of Vietnamese higher education.

3.2. Research Participants

The participants of this study were first-year non-English-major Accounting students at the Faculty of Economics, Hanoi Open University. The study focused on students' English speaking performance in order to identify common speaking errors and explore the factors contributing to these difficulties.

A total of 269 first-year Accounting students who were taking General English courses during the 2025–2026 academic year participated in the questionnaire survey. The participants were selected using convenience sampling based on their availability and participation in the English courses involved in the study. At the time of data collection, these students had completed their previous English education at secondary school and were beginning their university-level English learning experience.

In addition to the student participants, five English lecturers who were teaching non-English-major students at the Faculty of Economics were invited to participate in semi-structured interviews. Their perspectives provided additional information regarding frequently observed speaking difficulties, possible causes of students' errors, and current practices in teaching English speaking skills.

The participants were selected because first-year students represent an important transition stage between general English learning at school and the development of English skills required in higher education. Focusing on Accounting students also allows the study to examine speaking difficulties within a specific academic context where English communication skills may support students' future professional development.

3.3. Data Collection Instruments

Data collection was conducted using four main instruments: questionnaire survey, semi-structured interviews, recorded speaking performances, and classroom observations. These

instruments were selected to capture both students' perceptions of their speaking difficulties and their actual performance during English communication activities.

The questionnaire survey was administered to 269 students to collect information about their English learning experiences, perceived speaking difficulties, frequency of communication practice, and factors that may influence their speaking performance. The questionnaire items were designed using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The survey results provided an overview of students' self-reported difficulties and their attitudes toward English speaking practice.

To further explore the reasons behind students' speaking problems, semi-structured interviews were conducted with both students and English lecturers. Student interviews focused on their experiences in learning and using English, difficulties encountered during speaking activities, and strategies they used to overcome these difficulties. Meanwhile, lecturer interviews focused on commonly observed student errors, possible causes of these errors, and current practices in teaching and providing feedback on speaking performance.

In addition to self-reported data, the study collected direct evidence from students' oral performances. Students' presentations, group discussions, and classroom speaking activities were audio-recorded and transcribed for analysis. These recordings allowed the researchers to identify actual errors occurring during communication, including pronunciation, grammatical, lexical, and pragmatic/discourse problems.

Classroom observations were also conducted to examine students' participation, interaction patterns, and responses during speaking activities. The observations provided additional information about the classroom conditions in which speaking difficulties occurred and how teachers responded to students' errors.

The use of multiple data sources enabled the study to compare students' perceptions with their actual speaking performance and classroom behaviors. This combination helped provide a more balanced understanding of the nature and causes of English speaking errors among first-year Accounting students.

3.4. Research Procedure

The study was conducted through three main activities: preparation, data collection, and data analysis. Before collecting data, the researchers reviewed relevant literature and developed the research instruments based on Error Analysis Theory and Interlanguage Theory.

Data were collected from first-year Accounting students during the 2025–2026 academic year through questionnaires, recorded speaking activities, interviews, and classroom observations. Students' speaking performances were transcribed and analyzed according to the identified

error categories, while questionnaire, interview, and observation data were examined to explore factors contributing to speaking difficulties.

The results from different data sources were then compared and interpreted to identify common speaking errors and suggest appropriate implications for English speaking instruction.

3.5. Data Analysis

Quantitative data collected from the questionnaire were analyzed using descriptive statistics, including frequency, percentage, mean, and standard deviation. These measures were used to identify the prevalence of students' reported speaking difficulties and the factors influencing their English speaking performance.

The recorded speaking data were analyzed based on the procedures of Error Analysis proposed by Ellis (1994), including error identification, classification, explanation, and evaluation. The identified errors were categorized into four main groups: pronunciation, grammar, vocabulary, and pragmatics/discourse.

Qualitative data from interviews and classroom observations were analyzed through thematic analysis. The analysis focused on recurring themes related to the causes of speaking errors, students' learning experiences, psychological factors, and opportunities for English communication practice.

The findings from quantitative and qualitative data were then combined to interpret the nature of students' speaking errors and the factors contributing to these difficulties.

4. FINDINGS AND DISCUSSION

4.1. Current Status of English Speaking Skills among First-Year Accounting Students

The survey results from 269 first-year Accounting students indicate that their English speaking proficiency remains limited despite having studied English for many years prior to entering university. As shown in Table 1, most students were classified at the good (45.0%) and average (30.5%) proficiency levels, whereas only 12.6% achieved a high level of speaking proficiency. Meanwhile, 11.9% of the participants were categorized as having poor speaking skills. These findings suggest a considerable gap between students' prior English learning experiences and their ability to use English effectively in authentic communicative situations.

Table 1. Distribution of English Speaking Proficiency among Participants. (n = 269)

Proficiency Level	Frequency	Percentage (%)
Poor	32	11.9
Average	82	30.5
Good	121	45.0
High	34	12.6

The predominance of students at the good and average levels indicates that while many learners possess a basic command of English, relatively few have developed advanced oral communication skills. The low proportion of highly proficient speakers highlights the persistent discrepancy between formal English instruction and the practical demands of spoken communication.

Students' perceptions further reinforce these findings. Approximately 78.4% reported experiencing difficulties when speaking English, only 21.2% considered themselves confident communicators, and more than 40% indicated that they were unable to express their ideas clearly in English.

The interview data provide deeper insight into these quantitative findings. One student commented: *"I have studied English for many years, but most of my learning focused on grammar for examinations. Therefore, I feel very uncomfortable when I have to communicate in English."* Another student stated: *"I know English is very important for Accounting, but I still don't feel confident speaking it."*

Classroom observations revealed similar patterns. Although lecturers frequently implemented communicative language teaching (CLT) activities, many students remained reluctant to participate actively. Their responses were often brief, and they frequently switched to Vietnamese whenever they encountered difficulties expressing themselves.

These findings suggest that students' challenges extend beyond linguistic knowledge to encompass communicative competence. As Brown (2007) argues, such difficulties are common in contexts where language learning emphasizes grammatical knowledge rather than communicative ability. The findings therefore support the communicative competence framework proposed by Canale and Swain, which emphasizes that effective communication requires not only grammatical competence but also discourse, strategic, and pragmatic competence.

4.2. Common Errors in English Speaking

Analysis of 623 speaking errors collected from recorded oral performances revealed that students experienced difficulties across all major dimensions of English speaking.

Table 2. Frequency of English Speaking Error Categories.

Error Category	Frequency	Percentage (%)
Pronunciation	198	31.8
Grammar	176	28.3
Vocabulary	121	19.4
Fluency	84	13.5
Pragmatics	44	7.0
Total	623	100.0

Pronunciation and grammatical errors together accounted for more than 60% of all recorded errors, indicating that these two dimensions constitute the greatest obstacles to accurate and intelligible oral communication.

4.2.1. Pronunciation Errors: The Most Evident Manifestation of Language Transfer

Pronunciation errors represented the largest error category, accounting for 31.8% of all identified errors. The most common problems included omission of final consonants, failure to pronounce plural and third-person singular endings (/s/ and /es/), confusion between long and short vowels, incorrect word stress, and pronunciation influenced by Vietnamese phonological patterns.

Interview responses confirmed students' awareness of these difficulties. One participant admitted: *"I often omit final consonants because they are difficult to pronounce."* Another student explained: *"I usually pronounce English words as if they were Vietnamese because I don't know the correct pronunciation."*

Classroom observations also revealed frequent omission of final consonants such as /s/, /t/, /d/, and /k/, together with inaccurate word stress and monotonous intonation during presentations and group discussions. From the perspective of Selinker's (1972) Interlanguage Theory, these findings clearly illustrate negative first-language transfer. Since Vietnamese contains relatively few final consonants and does not employ lexical stress in the same way as English, learners naturally transfer Vietnamese phonological rules to English speech. This explains both the high frequency and the systematic nature of pronunciation errors across participants.

4.2.2. Grammatical Errors: The Gap Between Knowledge and Performance

Grammatical errors accounted for 28.3% of all identified errors. The most frequent problems involved incorrect verb inflections, omission of the verb *be*, inappropriate tense usage, missing articles, and sentence structures strongly influenced by Vietnamese syntax.

Notably, many students demonstrated explicit grammatical knowledge but were unable to apply it spontaneously during communication. As one participant remarked: *"I know the grammar rules, but I can't remember them when I'm speaking."* Another student stated: *"When I speak quickly, I often leave out the verb 'to be'."* Classroom observations documented recurring expressions such as:

- *I very like accounting.*
- *My father accountant.*

According to Corder (1967), such recurrent and systematic forms should be regarded as errors rather than mistakes, as they reflect incomplete development of learners' underlying linguistic competence rather than temporary lapses in performance. These findings are likewise consistent with Interlanguage Theory, suggesting that learners are constructing an evolving linguistic system positioned between Vietnamese and English.

4.2.3. Lexical, Pragmatic, and Fluency Errors

Lexical errors accounted for 19.4% of all recorded errors. The most common problems involved literal translation from Vietnamese into English, inappropriate collocations, and contextually unsuitable word choices. Survey data showed that 84.8% of students acknowledged having insufficient vocabulary when speaking English. This finding was further supported by interview responses: *"There are many ideas I want to express, but I don't know the right words."* Another student commented: *"Whenever I don't know an English word, I switch back to Vietnamese."*

Although fluency and pragmatic errors occurred less frequently than pronunciation and grammar errors, they substantially affected communicative effectiveness. Audio recordings and classroom observations revealed frequent hesitation, long pauses, repetition of words, and weak coherence in spoken discourse. Many students repeatedly relied on fillers such as *"uhm"* and *"ah"* or produced only very brief responses when encouraged to elaborate on their ideas. According to Nunan (1999), speaking competence involves not only producing grammatically correct sentences but also organizing discourse effectively within authentic interaction. Consequently, despite their lower frequency, fluency and pragmatic errors exert a significant influence on real-life communication.

4.3. Factors Contributing to English Speaking Errors

Survey findings identified limited opportunities to use English outside the classroom as the most influential factor contributing to speaking errors. Specifically, 88.1% of students reported rarely using English beyond classroom settings, 86.2% believed that their vocabulary was insufficient, 82.5% indicated that they first formulated ideas in Vietnamese

before translating them into English, 80.7% feared making mistakes, and 77.3% experienced anxiety when communicating in English.

Table 3. Major Factors Contributing to English Speaking Errors.

Contributing Factor	Agree + Strongly Agree (%)
Limited use of English outside the classroom	88.1
Limited vocabulary	86.2
Thinking in Vietnamese before speaking	82.5
Fear of making mistakes	80.7
Speaking anxiety	77.3

The qualitative findings strongly corroborated the survey results. One student explained: *"I always think in Vietnamese first and then translate my ideas into English."* Another remarked: *"Whenever the teacher asks me to speak English, I suddenly forget all the words I know."* The interviewed lecturers similarly observed that students had very limited opportunities to communicate in English outside the classroom and generally lacked automatic speaking responses.

From the perspective of Interlanguage Theory, students' tendency to think in Vietnamese before speaking constitutes clear evidence of language transfer. Meanwhile, Krashen's (1982) Affective Filter Hypothesis, together with Brown's (2007) work, suggests that anxiety and fear of making mistakes raise learners' affective filter, thereby inhibiting language production and increasing the likelihood of communication errors.

The findings indicate that these two mechanisms reinforce one another. Students' lack of confidence discourages them from engaging in communicative practice; reduced practice limits opportunities for feedback and error correction; consequently, speaking errors persist, further increasing anxiety and reducing communicative confidence.

4.4. Pedagogical Implications

The survey results indicate that students expressed a strong need for greater communicative opportunities and instructional support. Specifically, 93.6% of respondents wished to have more English-speaking environments beyond the classroom, 91.4% advocated increasing speaking activities during lessons, 89.2% expected more frequent corrective feedback from lecturers, and 81.7% recognized the value of technology in improving speaking skills.

These findings suggest that improving English speaking proficiency among non-English-major students requires a comprehensive pedagogical approach. From the perspective of Error Analysis, learner errors should be viewed as natural indicators of language development rather than merely undesirable outcomes requiring correction. Likewise, Interlanguage

Theory suggests that reducing speaking errors depends largely on providing learners with abundant opportunities for meaningful communication, allowing their developing interlanguage system to gradually approximate the target language.

Overall, the findings demonstrate that English speaking errors among first-year Accounting students constitute a systematic phenomenon resulting from the interaction of linguistic limitations, first-language influence, psychological factors, and the learning environment. By integrating evidence from speaking performances, questionnaires, interviews, and classroom observations, the study enhances the credibility of its findings through methodological triangulation while providing a solid empirical foundation for the pedagogical recommendations presented in the following section.

5. CONCLUSION AND RECOMMENDATIONS

5.1. Conclusion

This study examined common English speaking errors among first-year non-English-major Accounting students at the Faculty of Economics, Hanoi Open University. By combining questionnaire responses, interviews, classroom observations, and analysis of students' speaking performances, the study identified several major difficulties in students' oral communication.

The findings show that students experienced problems in different aspects of speaking, including pronunciation, grammar, vocabulary, fluency, and pragmatics. Among these areas, pronunciation errors occurred most frequently, particularly difficulties with final consonants, word stress, and intonation. Grammatical problems, such as incorrect tense use, omission of the verb *be*, and article errors, were also commonly observed. In addition, limited vocabulary and hesitation during communication affected students' ability to express ideas clearly.

The study also indicates that students' speaking difficulties are influenced by multiple factors. The most notable factors include limited opportunities to use English outside the classroom, insufficient vocabulary, the tendency to translate ideas from Vietnamese into English, and psychological barriers such as fear of making mistakes and speaking anxiety. These factors interact with each other, making it difficult for students to develop confidence and fluency in English communication.

The findings support the view of Error Analysis and Interlanguage Theory that learner errors reflect the development process of second language learning. Therefore, speaking errors should not be considered only as problems requiring correction but also as useful information for understanding students' learning difficulties and improving teaching practices.

Despite these findings, the study has some limitations. Since the participants were limited to first-year Accounting students at one university, the results may not represent all non-English-major students in Vietnam. Future studies could examine students from different disciplines or evaluate the effectiveness of specific teaching interventions for reducing speaking errors.

5.2. Recommendations

5.2.1. Recommendations for English Lecturers

English lecturers should provide students with more opportunities to use English in meaningful communication activities. Classroom tasks such as discussions, presentations, role-plays, and problem-solving activities can encourage students to practice speaking more regularly.

Error correction should also focus on helping students recognize and improve their difficulties rather than creating fear of making mistakes. Lecturers may combine different forms of feedback and prioritize errors that have a strong influence on communication, especially pronunciation and basic grammatical problems.

In addition, teaching communication strategies, such as paraphrasing, using alternative expressions, and maintaining conversations when facing vocabulary limitations, can help students become more confident speakers.

5.2.2. Recommendations for Students

Students should develop regular English-speaking habits instead of focusing mainly on examinations or course completion. Daily practice through activities such as speaking with classmates, recording their own speech, and participating in English-speaking activities can help improve fluency and confidence.

Students should also pay more attention to pronunciation practice and vocabulary development. Rather than avoiding mistakes, learners should view errors as part of the learning process and use them to identify areas that need improvement.

5.2.3. Recommendations for Hanoi Open University and the Faculty of Economics

The university and the faculty should continue creating an English-learning environment beyond regular classroom activities. English clubs, speaking events, academic activities conducted in English, and opportunities for interaction with international students can provide additional communication practice.

The integration of technology into English speaking instruction should also be encouraged. Digital platforms, pronunciation practice applications, and AI-supported language learning tools may provide students with more opportunities for individual practice.

Furthermore, continuous professional development for English lecturers and investment in language-learning facilities are necessary to support more effective speaking instruction for non-English-major students.

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