

Research On Factors Affecting The Completion Of Foreign Language Outcomes Of Students Majorized In Accounting And Auditing At The Thuongmai University

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ABSTRACT

Currently, the project on teaching and learning foreign languages in the national education system for the period 2017 - 2025 has set the goal of comprehensively innovating foreign language teaching and learning at all levels. For the Thuongmai University, specifically the Institute of Accounting and Auditing, the Graduation Standard (GS) of level 3 English according to the six-level foreign language competency framework for Vietnam - set for non-foreign language students, is a mandatory condition for graduation. Researching factors that impact students in the process of learning and completing foreign language qualifications at school is very meaningful in the current context. Based on theoretical research and experimental research, at the same time analyzing the relationship between factors that affect the completion of foreign language qualifications of students majoring in accounting and auditing at the Thuongmai University, we have proposed a research model that includes elements of self-study ability; receptive ability; knowledge base; study environment; teaching staff and training program. Through the process of surveying and analyzing the survey results of 242 students majoring in accounting and auditing, our research has contributed to clarifying the factors affecting students' completion of foreign language qualifications. The factor of self-study ability has the strongest impact, followed by the factors of ability to absorb, knowledge base, teaching staff, and training program. The learning environment factor has the weakest level of impact. From the research results, we provide recommendations for students and schools to help increase the rate of students achieving foreign language proficiency when graduating.

Keywords: factors, completion of foreign language outcomes, accounting and auditing

JEL Classifications: I20, I21

1. INTRODUCTION

During the current period of integration and development, foreign languages, especially English, have been widely used in many countries around the world, and have played an integral part in economic development. As a developing country such as Vietnam, foreign languages are crucial to international integration and exchange. By learning foreign languages, we are closer to the outside world and have access to modern technology, which contributes to the speeding up of the economy and the improvement of society. For this reason, fluency in foreign languages has become an urgent requirement for a wide range of careers, from scientists, engineers, doctors, business owners, and employees to students and pupils.

Students and universities today face an urgent challenge in learning and meeting foreign language standards. The statistics from universities across the country indicate that every year, an overwhelming number of students must postpone graduation or are not eligible for graduation due to a lack of foreign language

qualifications, particularly students who do not major in foreign language majors. Foreign language proficiency testing is not completed by many students for a variety of reasons, including the students themselves and their learning environment. A large number of students study just to pass the subject and study against it. Additionally, there are not enough practice opportunities and opportunities for daily communication. A foreign language has become one of the most important factors in employers' recruitment requirements in the current period. In order to improve this situation, the Ministry of Education and Training (MOET) issued Official Dispatch No. 2196/BGDĐT-GDDH dated April 22, 2010, requiring universities and colleges to publish outcome requirements for each occupation. Accordingly, English is one of the mandatory criteria to evaluate student results after years of study at school. In response to this official dispatch, the Principle of Thuongmai University issued Decision No. 979/QD-DHTM on Promulgation of English and French outcome requirements applicable to full-time university students from the key 2016 (Course 52 onwards), which stipulates that non-professional English proficiency is level 3 according to the 6-level foreign language competency framework for Vietnam issued with Circular No. 01/2014/TT-BGDĐT dated December 21 January 2014 of the Ministry of Education and Training (equivalent to level B1 - CERF: Common European Framework of Reference for Languages). Besides providing foreign language outcome requirements, Thuong Mai University has also conducted exams to evaluate foreign language proficiency (English) in accordance with the 6-level foreign language competency framework (only for English-language students). based on the school's English program). However, based on the report on exam status and exam results provided by the Training Management Department, there is a significant number of students who do not meet the English language proficiency standards. In response to this reality, we have conducted research to discover the factors affecting the completion of a foreign language outcome requirements by students majoring in accounting and auditing at Thuong Mai University, therefore offering solutions for overcoming students' difficulties, hence increasing the completion rate of foreign language outcome requirements and increasing the level of foreign language proficiency among students at Thuong Mai University, as well as students across the country.

2. LITERATURE REVIEW

Issues pertaining to the achievement of Expected Learning Outcomes (ELOs) in foreign languages have always been a significant concern for students, particularly those in their final year gearing up for graduation. Our comprehensive review of scholarly articles has uncovered a variety of factors that influence the completion of foreign language ELOs by authors both globally and within Vietnam.

Throughout their academic journey, students' ability to engage in self-directed study is crucial. This set of skills includes motivation, a positive attitude towards learning, the establishment of suitable study schedules, and independent practice. These elements are crucial for enhancing students' understanding and making their learning processes more effective. This is especially critical in foreign language acquisition, where self-directed study plays a significant role in fostering independence and enhancing students' analytical and creative capabilities. Le Thi Hong Lam (2013), in her study "The self-study activities of students at the Vietnam National University of Agriculture under a credit-based education system" highlighted the importance of self-study. A significant majority of students recognized that self-study is indispensable when engaging with a credit-based education system (61.7%), with 35.6% of surveyed students considering it important. Only a negligible minority, 0.2%, did not consider self-study significant. The impetus for self-study originates from the learners' need to assimilate knowledge independently, as Knowles (1975) describes: "Self-study is a process where learners assimilate knowledge independently without external aid, identifying their own needs, setting goals, selecting learning resources, developing learning strategies, and evaluating their own learning outcomes." According to Knowles, there are three primary reasons for self-study: it enables learners to assimilate knowledge swiftly, it is an inherent instinct, and it is essential as knowledge continually evolves. The theoretical foundation of self-study, as explored by David (1991), suggests that children starting from the same baseline of their mother tongue exhibit disparities in acquiring a second language, directly linked to their autonomy in learning. Research by Pintrich and associates (1993), Van der Putten and Vichit-Vadakan (2010), Stephen Covey (1989), and Howard Gardner (1983) also support this viewpoint.

According to Dörnyei (2005), in the journey of learning a new language, particularly English - the most widely spoken language globally today - the ability to absorb language has been recognized as one of the most crucial factors and a predictor of a learner's ultimate success in foreign language acquisition. As a result, interest in studying language receptivity has surged. Research by Kocić, A. (2010) clearly shows that language receptivity is an essential factor in the language learning process. Although there are claims of its undemocratic nature, receptivity plays a pivotal role in foreign language learning, as corroborated by daily teaching practices. Studies by Gardner and Lambert (1972) and Kavanagh (2006) support this view as well. Research by Rosa González (2011) on learner receptivity and motivation in foreign language learning indicates that these factors significantly influence learner outcomes, affecting up to 61.8% of foreign language learning results, with motivation contributing 3% and receptivity up to 50%. This is also evident in related studies (Kiss and Nikolov, 2005; Sparks et al., 2009). Kiss and Nikolov (2005) observed a differential rate of 56.9% in the overall proficiency of learners. They considered various aspects of foreign language learning - listening, speaking, reading, and writing - but introduced more variables into their model. Similarly, Sparks et al. (2009) achieved

a comparable discrepancy rate of 66% in foreign language learning outcomes, again incorporating more variables to account for such significant differences.

In a complex and ever-changing world, foundational knowledge is a critical component that determines success in reading comprehension. Foundational knowledge refers to the information or understanding we already possess about a specific topic. This knowledge is acquired through life experiences and retained from reading or listening. Several studies have indicated that foundational elements, such as basic grammar and vocabulary, can significantly impact the ability to comprehend and use foreign languages in specialized contexts and have been researched to develop solutions to improve students' foreign language learning. According to Hasan et al. (2022), current research explores the role of language knowledge and foundational knowledge in comprehending specific-purpose test items by Iranian university students majoring in economics. The findings suggest that alongside possessing knowledge about the topic or being familiar with it, test-takers of Language for Specific Purposes (LSP) tests must also acquaint themselves with knowledge of specific language rules or commonly encountered grammatical structures in their field of study. The results have demonstrated that all language tests are tests for specific purposes, with differences in how they meet the specific needs of the test takers. It was revealed that mere proficiency in general English does not guarantee success in LSP tests. Research by Christian Krekeler (2006) also indicates that foundational knowledge significantly influences language assessment tests. The findings showed that students with a solid foundational knowledge significantly outperformed those lacking in foreign language text comprehension. Studies by Kolb (1984), Schmidt (1992), and Schmitt (2020) further corroborate the importance of foundational knowledge in learning and assessment contexts. Similarly, earlier studies by Kolb (1984), Schmidt (1992), and Schmitt (2020) consistently affirm the importance of foundational knowledge in learning and assessment contexts.

The learning environment, facilities, techniques and learning materials play an important part in learners' acquisition of knowledge (Hung, 2022). The learning environment is inside and outside factor of the classroom that can affect learners' acquisition of knowledge. The learning environment is therefore extremely important for teachers and students because the learning environment affects how teachers convey knowledge and how learners acquire knowledge. Studies by Le Dinh Hai (2016), Nguyen Thi Phuong Thao (2014), Ha Thi Bich Loan (2015) have found that facilities have a significant impact on the learning outcomes and knowledge acquired by students. Facilities, teaching and learning equipment play an important role in ensuring the quality of training services. According to Do Hong Sam (2016), facilities create direct conditions for learners to trigger all cognitive activities, practical approach, self-training ability, learning and working skills improvement, and the scientific objectivity of knowledge. Thus, facilities in general are both tools of practice and objects of perception. It is an indispensable element in the overall structure of the educational process to create students' learning conditions to complete output standards. In addition, learning materials for teaching English also play a crucial role. "Learning materials are anything that can be used for teaching. These can be textbooks, workbooks, CDs, magazines, newspapers, images and texts written on the board that represent the content of the lesson" (Tomlinson, 2011). For specialized students, English documents must always be updated to keep up with new trends and technologies (Tran Anh Thu & Pham Thi Phuong, 2021).

During their time studying at school, students can acquire new knowledge through lecturers, and learning a second language will be easier with the guidance of lecturers. Lecturers play an important role in the process of transferring knowledge to students. The capacity and personality qualities of an English teacher are "talent" and "virtue" and are expressed through lifestyle, political and social stance, view of humanity, life outlook, worldview, attitude and especially solid knowledge of the major being taught (Goonetilleke, 1989). English teachers need to be prepared carefully in teaching theories, understand learners' expectations, and grasp the constant changes in technology (Madhavantha, 2014). According to Goonetilleke (1989), it is not easy to find a specialized teacher who understands the learner's field well (p. 45). However, the English teachers still have many shortcomings. According to Do and Cai (2010), most English teachers have good professional knowledge but have not been trained in foreign language teaching methods. Milevica (2006) believes that an English teacher must be both a good English teacher and an expert in the field in charge.

A training program is a learning and skills development process designed to provide knowledge and competencies to individuals or groups of people in a specific field. When it comes to the training program framework, it is impossible not to mention the English training program. The university's English training program is an intensive learning program aimed at improving students' English skills. This program is designed to help students develop their English language, communication and cultural understanding. University English training programs often include core courses accompanied by practical activities such as listening, speaking, reading and writing. Students will learn the fundamentals in grammar and vocabulary, and then apply this knowledge to practical exercises. According to the report on the impact of learning programs on the completion of language outcomes by Corrin and colleagues (2022), only 21% of learners who do not have access to learning programs can complete language studies while for those who qualify to access a learning program, the figure increases to over 35%. Researches by Hodara (2015) and Mukundan et al. (2012) also show that those who participate in English courses at school or outside of school have a higher rate of passing English subjects than those who do not participate in any English course.

Based on the literature review, the authors recognize that there are many factors influencing the teaching and learning process towards achieving foreign language proficiency. Previous studies have identified factors such

as self-study, teaching methods, and learning environment. However, those studies mainly serve the purpose of improving curriculum development and teaching methods for lecturers and educational institutions. From our own perception, we find that there are few studies that deeply analyze the factors affecting the achievement of foreign language proficiency standards for students in general, and for accounting and auditing students in particular. Therefore, this study is conducted to gain a deeper insight into the factors influencing the achievement of foreign language proficiency standards for students.

3. RESEARCH METHODS

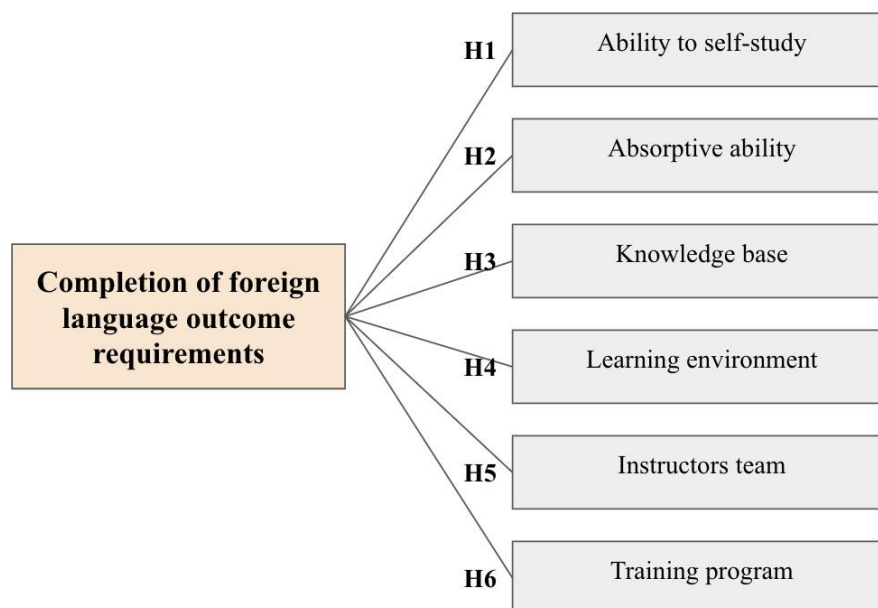
After identifying the preliminary variables, we conducted in-depth interviews to find suitable variables. We conducted in-depth interviews with 5 students from the Accounting and Auditing Institute at the Thuongmai university. The results of these in-depth discussions provided us with additional evidence and understanding of the factors affecting the completion of foreign language proficiency standards for students majoring in accounting and auditing at the Thuongmai university.

Through discussions, deliberations, and in-depth interviews, we found that the preliminary variables needed adjustments to be appropriate. The surveyed participants indicated that the factor "Learning environment" already encompassed the necessary study locations, study materials, and essential equipment, leading to overlap with the factor "Facilities and technical equipment". Therefore, our research team decided to combine these three factors into the common factor "Learning environment". Additionally, we recognized that the factor "Self-study" covered aspects of "Practice", "Study time", "Learning attitude", and "Learning motivation", so we merged them into the factor "Self-study ability". Furthermore, during the in-depth interviews, participants expressed that the factor "Study materials" was not suitable to be a standalone variable but required an appropriate learning plan. Consequently, after deliberation, we decided to eliminate the factor "Study materials" and include the factor "Curriculum".

4. RESEARCH MODEL AND HYPOTHESIS

4.1. Research models

A research model is proposed based on the theory and analysis of the relationship between factors influencing the completion of foreign language outcome requirements among students majoring in accounting and auditing at Thuong Mai University, as well as various studies conducted throughout the world as well as in Vietnam.



4.2. Research hypothesis

Based on the research of Knowles (1975) and Little (1991), it can be seen that self-study helps learners master basic knowledge and develop skills to confidently use English in real-life situations. Additionally, the ability to self-study allows learners to shape their own learning process, acquire appropriate learning methods, and adjust to their individual requirements. Hypothesis H1 states the following:

H1: The ability to self-study is an important factor in improving foreign language qualification completion rates among accounting and auditing students.

Additionally, students' ability to absorb and complete outcomes is closely related. Students' ability to absorb English will have a significant impact on the success of their English learning efforts. Students with good receptive abilities will have an easier time grasping English knowledge and skills, which will assist them in successfully completing the outcomes. The receptive ability factor has also been demonstrated in studies by Dörnyei, 2005, Rosa González (2011), Kiss and Nikolov (2005) or Sparks et al. (2009). Hypothesis H2 states the following:

H2: Absorbing knowledge ability positively influences foreign language outcome requirement completion rates among accounting and auditing students.

Knowledge foundation has a significant role to play in completing the outcome requirement. Several research articles have been written about this issue. We have referenced some typical works of Alexander and Communities, 1991, p. 334, Krekeler (2006), Hasan Tarlani-Aliabadi, Khalil Tazik, and Zeinab Azizi (2022), and others. Having a solid foundation in grammar, vocabulary, and sentence structure will facilitate learners' understanding and use of English. Moreover, knowledge foundation provides learners with a framework for understanding and creating meaning in English, which makes it easier for them to learn grammar and vocabulary, listening, speaking, reading and writing skills should also be developed. Suppose H3 is expressed as follows:

H3: Knowledge base plays a significant role in improving foreign language completion rates for accounting and auditing students.

Students' completion of outcome requirement is also influenced by the learning environment. According to two research articles by Le Dinh Hai (2016), Nguyen Thi Phuong Thao (2014), and Do Hong Sam (2016), a positive and effective learning environment will help members feel confident, active, and create potential for them to acquire language skills. When students are exposed to the target language in the learning environment, their language abilities will improve and they will be able to achieve outcome requirements effectively. Hypothesis H4 is stated as follows:

H4: Learning environment is an important factor in improving the foreign language outcomes completion rate of students majoring in accounting and auditing.

Professionalism, enthusiasm and extensive knowledge will influence the development of students' language skills and learning process. A positive attitude, communication skills, foreign language consulting skills, grasping student psychology, keeping up with student psychology, updating science and technology are among instructors' responsibilities, according to Goonetilleke (1989). An effective instructor conveys knowledge effectively, facilitates active learning, and helps students overcome obstacles to achieving outcome requirements. It is therefore essential to establish a strong relationship between instructors and the work completed by outcome requirements, since it affects the academic success of students. Consider the following example of H5:

H5: Instructors are important factors in improving foreign language outcome requirements completion rates for accounting and auditing majors.

The training program is also one of the important contributing factors in students' completion of foreign language outcome requirements. A quality and suitable training program will provide students with the knowledge, skills and practice opportunities needed to develop their language abilities. The training program should be designed to reflect the student's needs and learning goals, while also providing effective teaching methods and opportunities for exposure to the target language. Studies by Corin and colleagues (2022), Hadara (2015) and Mukundan and colleagues (2012) all found that training programs have a strong impact on improving the foreign language learning completion rate in particular and foreign language proficiency assessment in general. Suppose H6 is stated as follows:

H6: Training programs can improve students' completion rates of foreign language outcome requirements for accounting and auditing majors.

Table 1: Summary table of scales used in the study

No.	Observed variables	Encode	The scale is mainly inherited
Factor "Self-study ability"			
1	Self-study plays an important role in training and developing foreign language proficiency towards completing outcomes.	SS1	Little (1991), Howard Gardner (1983), Le Thi Hong Lam (2013)
2	Good thinking ability and appropriate learning methods help students achieve high efficiency in the learning process.	SS2	

3	Organizing and arranging reasonable study time greatly affects the quality of learning.	SS3	
4	Self-study strategies such as group work, learning with practice, consulting documents on the Internet, etc. can significantly improve learning results.	SS4	Pintrich, P. R., Smith, D. A., Garcia, T., & McKeachie, W. J. (1993), Van der Putten and Vichit-Vadakan (2010), Knowles (1975)
5	All students with good self-study ability will achieve high academic results and successfully complete the outcomes.	SS5	
Factor " Absorbing ability"			
1	The ability to absorb information helps students learn a foreign language quickly and understand it.	R1	Gardner and Lambert (1972); Kocić (2010)
2	In the process of learning a foreign language, students with good receptive abilities are better at listening, speaking, reading, and writing.	R2	
3	During the learning process, diligence and effort contribute to the ability to absorb English knowledge.	R3	Rosa González (2011)
4	Taking notes, summarizing, and discussing foreign language knowledge with friends and teachers can help students absorb foreign language knowledge more effectively.	R4	
5	Students gain a better understanding of foreign languages when they can confidently apply new knowledge.	R5	
Factor "Knowledge base"			
1	Basic English knowledge greatly affects student outcomes.	KB1	Schmitt and Schmitt (2020)
2	A good knowledge base helps students grasp the culture and history of the language they are learning, thereby understanding the deep meaning of words and phrases, thus using them correctly in each context.	KB2	Hasan Tarlani-Aliabadi, Khalil Tazik & Zeinab Azizi (2022), Christian Krekeler (2006)
3	The grammar and vocabulary knowledge helps students easily access and absorb new knowledge.	KB3	
4	A solid knowledge base helps students recognize and avoid basic mistakes while using foreign languages.	KB4	
5	Having a knowledge base helps students to confidently apply their knowledge to create new, creative expressions.	KB5	
Factor "Learning environment"			
1	Learning environment, such as the library, classroom, etc., has a big impact on students' concentration in studying a foreign language.	SE1	Le Dinh Hai (2016), Nguyen Thi Phuong Thao (2014), Ha Thi Bich Loan (2015)
2	Language skills are developed through extracurricular activities communicating in foreign languages.	SE2	
3	Cultural diversity in the learning environment affects the understanding and learning of foreign languages.	SE3	Do Hong Sam (2016), Tomlinson (2011)
4	The support and interaction between members of the study group help students understand and learn foreign languages.	SE4	
5	Using technology resources such as foreign language learning applications, foreign language learning websites, etc. helps the learning process.	SE5	
Factor "Instructors team"			
1	Thuong Mai University's foreign language instructors are highly qualified and have excellent teaching abilities in conveying foreign language knowledge and skills.	TS1	Goonetilleke (1989), Madhavantha (2014)
2	From basic to advanced topics, instructors have clear plans and teaching materials to assist students.	TS2	

3	Through class activities and extracurricular activities, instructors provide opportunities for foreign language practice.	TS3	
4	The diversity of teaching styles of instructors has a positive effect on students' learning and acquisition.	TS4	Do and Cai (2010), Milevica (2006)
5	Encouragement and support from instructors help students overcome difficulties in learning foreign languages.	TS5	
Factor “Training program”			
1	The training program directly affects students' completion of foreign language outcome.	TP1	Hodara (2015)
2	The school's training program closely follows the goal of outcomes.	TP2	Mukundan, Hamed Mahvelati, & Nimehchisalem (2012)
3	The curriculum is appropriate, creative and keeps up with labor market trends.	TP3	Corrin, Zhu, Shih, Thaddeus Brown, Jr, & Teres (2022)
4	A sufficient amount of time is spent in class teaching English to meet the test outcome requirement.	TP4	
5	Tests and exams are organized according to level and are designed to evaluate students' abilities.	TP5	

(Source: Compiled and adjusted by group of authors)

5. RESEARCH RESULTS

5.1. Evaluate the reliability of Cronbach's Alpha scale

In this study, each research variable was built with 5 different observed variables. To check the reliability of the observed variables, the study used the Cronbach Alpha coefficient. The testing standard is the Cronbach Alpha coefficient: from 0.8 to nearly 1: very good measurement scale; from 0.7 to nearly 0.8: the measurement scale is well used; 0.6 or more: qualified measurement scale. Thus, the minimum Cronbach's Alpha coefficient is 0.6 to be considered acceptable and can be used for research purposes (Nguyen Dinh Tho, 2011).

However, Cronbach's Alpha coefficient does not indicate which variables should be eliminated and which variables should be retained. Therefore, in addition to Cronbach's Alpha coefficient, the study will use the Corrected Item - Total Correlation coefficient and any variables with total correlation < 0.3 will be eliminated. This coefficient allows eliminating inappropriate variables in the research model. Thus, variables with Cronbach's Alpha coefficient greater than 0.6 and testing standards - if a measurement variable has a total variable correlation coefficient ≥ 0.3 , then that variable meets the requirements and is included in the analysis steps. next (According to Nguyen Dinh Tho, 2011, Nunnally & Bernstein, 1994). The results of testing the Cronbach's Alpha reliability coefficient and calculating the total variable correlation coefficient of the factors on the completion of Graduation Standard of the foreign language qualification of students majoring in accounting and auditing at the Thuongmai University are shown as follows:

Table 2: Summary of results of Cronbach's Alpha coefficient and Total variable correlation coefficient to test the reliability of variables

No.	Variables	Cronbach's Alpha coefficient	Total variable correlation coefficient
1	Self-study ability	0.903	
	SS1		0.792
	SS2		0.841
	SS3		0.789
	SS4		0.689
	SS5		0.682
2	Absorptive ability	0.912	
	R1		0.827
	R2		0.785
	R3		0.779
	R4		0.754
	R5		0.740
3	Knowledge Base	0.940	
	KB1		0.836
	KB2		0.813
	KB3		0.845
	KB4		0.871
	KB5		0.831
4	Study Environment	0.910	
	SE1		0.743
	SE2		0.786

	SE3		0.767
	SE4		0.778
	SE5		0.799
5	Instructors Team	0.938	
	TS1		0.806
	TS2		0.859
	TS3		0.841
	TS4		0.826
	TS5		0.839
6	Training Program	0.940	
	TP1		0.765
	TP2		0.858
	TP3		0.858
	TP4		0.838
	TP5		0.869
7	Completion of foreign language	0.871	
	C1		0.715
	C2		0.773
	C3		0.774

(Source: Various authors)

Thus, all variables in the model from data collected from the official survey have large Cronbach's Alpha coefficients (all greater than 0.8), reaching from 0.871 to 0.940. At the same time, all observed variables for the independent and dependent variables have a total correlation coefficient greater than 0.3 (lowest 0.682). This shows that the scales have the necessary reliability. Through the above analysis results, all 33 observations for 6 independent variables and 1 dependent variable in the model are suitable and qualified for the next analysis steps of the research topic.

5.2. Results of exploratory factor analysis (EFA)

Table 3: Results of factor analysis to explore the dependent variable

Observed variables	Main factor					
	Factor loading					
	1	2	3	4	5	6
SS1	0,764					
SS2	0,757					
SS3	0,754					
SS4	0,728			0,321		
SS5	0,732					
R1		0,832				
R2		0,774				
R3		0,806				
R4		0,749				
R5		0,820				
KB1			0,825			
KB2			0,773			
KB3			0,856			
KB4			0,862			
KB4			0,818			
SE1				0,730		
SE2				0,764		
SE3				0,732		
SE4				0,754		
SE5				0,757		
TS1					0,765	
TS2					0,813	
TS3					0,822	
TS4					0,823	
TS5					0,767	0,339
CS1						0,848
CS2						0,732
CS3						0,728
CS4						0,757
CS5						0,763
KMO	0.916					
Bartlett's test	0.000					
Variance %	72,491%					

(Source: Various authors)

Table 4: Results of exploratory factor analysis of independent variables

Observed variables	Main fator
	Factor loading
	1
C1	0,869
C2	0,904
C3	0,905
KMO	0,733
Bartlett's test	0,000
Variance %	79,683%

(Source: Various authors)

Through this table of results, it can be seen that the KMO index is 0.916, in the range from 0.5 to 1.0, meeting the requirements, showing that the factor analysis is appropriate and the significance level (2-tailed) is 0.000, less than 0.05. is satisfactory for statistical significance (Hair et al., 2006). Thus, combined with the sample size, exploratory factor analysis techniques are completely possible with this research data set.

Through the Total Variance Explained table, it shows that there are 6 factors extracted based on the criterion Eigenvalue greater than 1, so these 6 factors summarize the information of 30 observed variables included in EFA. best way. The total variance extracted by these 6 factors is 72.491% > 50%, thus, the 6 extracted factors explain 72.491% of the data variation of the 30 observed variables participating in EFA.

The rotation method chosen here is Varimax Prodnure - whole-angle rotation of the factors to minimize the number of variables with large coefficients at the same factor. After rotation, remove variables with factor loadings less than 0.3. Only variables with large loading coefficients of 0.3 can be used to explain a certain factor based on identifying variables with large coefficients on the same factor.

The results of the rotated matrix show that the 30 observed variables are classified into 6 factors, including 28 variables with loading factors above 0.55 and 2 variables with loading factor differences greater than 0.2 (GV5 has a loading factor difference of 0.2). 0.428, while TH4 has a load factor difference of 0.407). Therefore, all 30 observed variables included in the analysis were used as a scale and showed the influence on the completion of the standard of care for students majoring in accounting and auditing at the Thuongmai University.

5.3. Linear regression analysis

5.3.1 The correlation coefficient test

The important step to take before multiple linear regression analysis is to consider the linear correlations between all variables using the Pearson r correlation coefficient. The correlation coefficient r indicates the direction of correlation (positive or negative) as well as the magnitude of the linear correlation between two variables. If the r coefficient has a value from -1 to +1 and the closer its value is to the above two numbers, the stronger the correlation between the two variables. The closer the value of r is to 0, the weaker the correlation. In SPSS, statistical significance levels can be used to test the correlation through the magnitude of r at the 0.05 (95% confidence level) and 0.1 (90% confidence level) levels, respectively.) (Hoang Trong & Chu Nguyen Mong Ngoc, 2008).

Table 5: Correlation coefficient matrix between variables

Correlations		Self-study ability	Absorptive ability	Knowledge Base	Study Environment	Instructors team	Training Program	Competition of foreign language
Self-study ability	Pearson Correlation	1	.412**	.407**	.564**	.449**	.406**	.346**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	242	242	242	242	242	242	242
Absorptive ability	Pearson Correlation	.412**	1	.547**	.466**	.344**	.316**	.502**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	242	242	242	242	242	242	242
Knowledge Base	Pearson Correlation	.407**	.547**	1	.515**	.388	.337**	.354**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	242	242	242	242	242	242	242
Study Environment	Pearson Correlation	.564**	.466**	.515**	1	.523**	.513**	.446**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	242	242	242	242	242	242	242
Instructors team	Pearson Correlation	.449**	.344**	.388**	.523**	1	.534**	.597**

	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	242	242	242	242	242	242	242
Training Program	Pearson Correlation	.406**	.316**	.337**	.513**	.534**	1	.566**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	242	242	242	242	242	242	242
Completion of foreign language	Pearson Correlation	.346**	.502**	.354**	.446**	.597**	.566**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	242	242	242	242	242	242	242

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

(Source: Various authors)

Based on the correlation coefficient matrix as shown in the table above, it shows that the correlation coefficient between "Completion of foreign language proficiency" with the following variables: independent variable "Ability to self-study" (Pearson = 0.346), independent variable "Absorbent ability" (Pearson = 0.502), independent variable "Knowledge base" (Pearson = 0.354), independent variable "Studying environment" (Pearson = 0.446), variable independent variable "Teaching staff" (Pearson = 0.597), independent variable "Training program" (Pearson = 0.566). Therefore, it can be preliminarily concluded that the independent variables that can be included in the model have an impact on the completion of foreign language learning skills, including: Self-study ability (SS), Receptive ability (R), Knowledge Base (KB), Studying Environment (SE), Teaching Staff (TS) and Training Program (TP).

5.3.2. Multivariate regression analysis

After analyzing the linear correlation between variables, we perform a linear regression test by including appropriate independent variables in testing the linear regression equation using the simultaneous inclusion method. also known as Enter method using SPSS software.

The results of the coefficients of the corresponding factors in the results of testing the linear regression equation from the data collected in the project are as follows:

Table 6: Results of testing the linear regression equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.162	.260		6.622	.010		
	Self-study Ability	.276	.071	.251	3.073	.008	.824	1.602
	Receptive ability	.274	.054	.226	3.918	.000	.838	1.568
	Knowledge Base	.134	.053	.131	2.633	.028	.703	1.359
	Studying Environment	.035	.062	.030	1.566	.002	.503	1.288
	Teaching Staff	.132	.064	.129	2.505	.001	.617	1.400
	Training Program	.091	.057	.088	1.067	.000	.37	1.289
a. Dependent Variable:		Completion of foreign language						
R2 adjusted		0,658						
Sig (F)		,000b						

(Source: Various authors)

Table of Coefficients and Variance Inflation Factor of the independent factors in the model all have low values and are less than 2.2 (from 1.288 to 1.602), accordingly there is no multicollinearity phenomenon between independent variables in the model (Nguyen Dinh Tho, 2011). Accordingly, it can be concluded that 6 factors affect the dependent variable. Based on the standardized Beta coefficient, we see that there are 6 factors that positively influence the completion of the foreign language qualification of students majoring in accounting and auditing at the Thuongmai University, including: (1) Self-study ability; (2) Receptive ability; (3) Knowledge base; (4) Teaching staff; (5) Training program; (6) Studying environment. Therefore, hypotheses H1, H2, H3, H4, H5, H6 proposed in the theoretical model are all accepted.

The regression model of factors affecting the completion GS of foreign language qualifications of students majoring in accounting and auditing according to the standardized Beta coefficient is determined as follows:

$$C = 0.251 SS + 0.226 R + 0.131 KB + 0.030 SE + 0.129 TS + 0.088 TP$$

The research results show the order of factors affecting the completion of foreign language qualifications, in which the factors with a strong impact are Self-study ability with an impact coefficient of 0.251, Receptive ability (0.226), studying environment have a weaker impact on the completion of foreign language certification with impact coefficients of 0.088 and 0.030, respectively.

6. CONCLUSION

The goal of the research is to determine the influencing factors and the degree of influence of the factors on the completion of foreign language output standards of students majoring in accounting and auditing at the Thuongmai University. Research results show that there are 6 influencing factors that are all accepted as having a positive impact on the completion of foreign language learning outcomes and are arranged in descending order as follows: (1) Ability to self-study (SS, Beta = 0.251), (2) Receptive ability (R, Beta = 0.226), (3) Knowledge base (KB, Beta = 0.131), (4) Teaching staff (TS, Beta = 0.129), (5) Training program (TP, Beta = 0.088), (6) Studying environment (SE, Beta = 0.030). Based on the research results, we make recommendations to help students of the Institute of Accounting and Auditing at the Thuongmai University increase the rate of completing foreign language Graduation Standard to achieve the goal of graduating on time at the highest level. Although achieving the set goals, the research is still limited in its survey as it only surveyed students majoring in accounting - auditing, so applying to the whole school will have difficulties. The sample size is still limited and has not evaluated the impact of other factors on students' completion of foreign language qualifications such as financial ability, etc. Future studies should expand the scope and scale of research to ensure a better explanation of the Graduation Standard of foreign language of students majoring in accounting - auditing, from there, propose more effective solutions for the Thuongmai University in particular and for universities in Vietnam in general in the near future.

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