

ENGLISH LANGUAGE PROFICIENCY AND THE EXISTING CHALLENGES FOR PROSPECTIVE ACCOUNTING PROFESSIONALS IN THAILAND

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Received: 2 March 2024 / Revised: 29 December 2024 / Accepted: 29 May 2025

ABSTRACT

Purpose – This paper aims to raise awareness of difficulties and inconsistencies in the requirements and the process of the English language testing systems used by some universities in Thailand, and to point out the importance of English language proficiency for the accounting professionals in the present-day world.

Body of Knowledge – Since the Higher Education Commission (HEC) of Thailand announced a crucial policy to improve English proficiency standards for higher education students in 2016, all universities in Thailand have already set rules and prescribed their students to fulfill the requirements for English proficiency examination. However, it is rather obvious that the testing requirements of the English language testing systems at the present time are not good and effective as it should be. Thus, when the requirements and the process have been made easier or compromised, the graduates may be underprepared for the workforce and might encounter more challenges at work, especially for accounting professionals.

Implications – Policymakers in both Thai government agencies and universities in Thailand may rely on the information provided in this study to formulate more effective solutions and work on additional long-term plans for improving Thai students' English proficiency. Understanding the flaws of the current English language testing systems will also promote realization and discussion among current and prospective accounting students.

Originality/Value – This paper contributes to literature and practice by demonstrating the major problems of the current English language testing systems. To the best of our knowledge, this article is the first to lay out several common requirements for English proficiency examination and their noticeably wide-ranging test scores used in some universities in Thailand. This fact might indicate that English proficiency standards for higher education students in Thailand may not be improved and good as expected.

Keywords: English language proficiency, English language testing system, Accounting professionals, Higher education commission

Paper Type: Academic Article

INTRODUCTION

Since the beginning of the new globalization, a term used to explain how trade (economy), social, culture, politics, environment, technology, finance, and geography have bound the world together and transformed the world into a more united and interdependent place, the global flows of trade, people, capital, and data including knowledge and know-how have been drastically increasing around the world over the past decades. To go global and to support global business transactions

Citation:

Tantikul, N., Soranarak, W., & Indraprasitb, C. (2025). English Language Proficiency and The Existing Challenges for Prospective Accounting Professionals in Thailand. *RMUTT Global Business Accounting and Finance Review*, 9(1), 67-78. <https://doi.org/10.60101/gbafr.2025.272635>

and communication, it is obvious that English language is one of the top alternatives. English is the lingua franca of business and academia because it is one of the most important global languages that is spoken both natively and as a second or foreign language by approximately 1.35 billion people (around 17% of the world's population) worldwide (Preply Inc., 2022). It is also specified as the working language of ASEAN. However, from EF English Proficiency Index (EF EPI), the world's largest ranking of countries by the average level of English skills amongst adults, in 2022, Thailand scores 423 out of 800 with global average score: 502. Moreover, Thailand ranks 97th of 111 countries, 21st of 24 countries in Asia and 8th of 9 countries in ASEAN countries without Brunei. The score slightly increased from 2021 and 2022 with a score of 419 (rank 100th of 112 countries) and 423 (rank 89th of 100 countries), respectively. Figure 1 displays the results from EF EPI by each ASEAN countries in 2022 and 2021. Singapore is the best in ASEAN with score of 642 in 2022 and 635 in 2021 and Laos is the worst with score of 364 in 2022 (no record in 2021) (EF Education First Ltd., 2022).

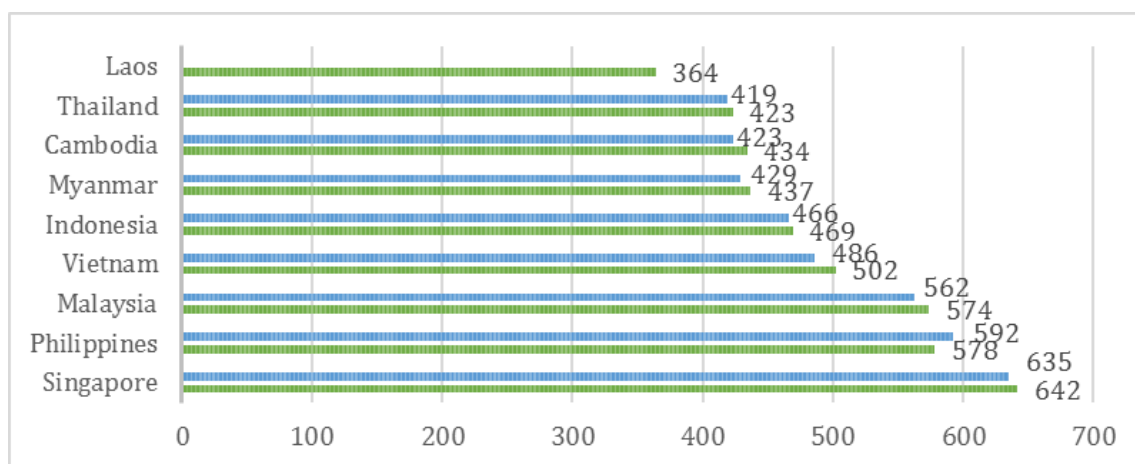


Figure 1. EF EPI by each ASEAN countries in 2022 and 2021

What do these scores mean? It means English proficiency of Thai people is very low. In the group of very low proficiency, people in these countries seriously have limitations with English language. They can only introduce themselves basically, understand simple signs and provide fundamental directions to foreigners. In fact, the EF EPI categorizes the English scores into five proficiency bands, ranging from very high (not less than 600), high (550-559), moderate (500-549), low (450-499) to very low (less than 450). From these results, there is no wonder why the Office of the Basic Education Commission (OBEC) under the supervision of Ministry of Education (MOE), and the Higher Education Commission (HEC) of Thailand under the supervision of Ministry of Higher Education, Science, Research, and Innovation (MHESI) have announced some strategic plans and policies to improve English proficiency standards for all students in both basic and higher education levels in Thailand. In reference to a well-known guideline from Common European Framework of Reference for Languages (CEFR), an international standard for describing achievements of learners of foreign languages worldwide, OBEC expects that students in 6th grade should be at A1-level English proficiency, while students in 9th grade and 12th grade ought to be at A2- and B1-level English proficiency, respectively. In terms of higher education students, HEC issued an announcement that mandates all universities to have some kinds of English tests that must be comparable to CEFR score, to evaluate English proficiency of students before their graduation. Like OBEC, HEC anticipates that higher education students should be at least at B2-level English proficiency. Table 1 below shows the comparison between EF EPI and CEFR with the meaning of each level (Council of Europe, 2023; EF Education First Ltd., 2022).

Table 1. Meaning and the Comparison between EF EPI score and CEFR

EF EPI	Proficiency Bands	Meaning (Partial)	CEFR	Meaning (Partial)
700-800	Very high	✓ Use appropriate language in social situations	C2	✓ Can understand everything heard or read
		✓ Read advanced texts		✓ Can summarize information from different sources
600-699		✓ Negotiate a contract with native English speakers	C1	✓ Can express oneself spontaneously, very fluently and precisely
				✓ Can understand a wide range of longer texts
				✓ Can use language flexibly and effectively for social, academic, and professional purposes
	High (550-599)	✓ Make a good presentation	B2	✓ Can understand the main ideas of complex text
		✓ Understand a newspaper		✓ Can interact with native speakers fluently
500-599	Moderate (500-549)	✓ Participate in a meeting		✓ Can generate detailed text on a wide range of subjects
		✓ Write professional emails		
		✓ Travel through an English-speaking country	B1	✓ Can understand the main points of familiar matters
	Low (400-499)	✓ Engage in small talk		✓ Can deal with most situations during travelling
		✓ Understand simple emails		✓ Can describe experiences and events
300-399	Very low (Less than 400)	✓ Introduce oneself basically	A2	✓ Can understand frequently used expressions
		✓ Understand simple signs		✓ Can communicate in simple and routine tasks
		✓ Give fundamental directions to foreigners	A1	✓ Can use basic everyday expressions
200-299				✓ Can introduce oneself and answer personal questions
				✓ Can interact in a simple way while other persons talk slowly
1-199			Pre-A1	N/A

Evidently, from Table 1, with less than 450 score on EF EPI from the past until now, normally, Thai people are ranging from (by excluding Pre-A1) A1- to B1-level English proficiency, and it must be extremely difficult for all levels of educational institutions in Thailand to take some necessary actions to finally meet the expectations of both OBEC and HEC.

IMPORTANCE OF ENGLISH PROFICIENCY FOR PROSPECTIVE ACCOUNTING PROFESSIONALS

English language is important for both current and prospective accounting professionals in many

aspects. Firstly, because the IFRS Foundation and International Federation of Accountants (IFAC) use English language as its lingua franca for publications of International Financial Reporting Standards (IFRSs) and International Standards on Auditing (ISAs), respectively, when most countries in the world use IFRSs at least as one of the main Generally Accepted Accounting Principles (GAAPs) for their listed and unlisted companies, ability to understand the English information presented in the standards is indisputably crucial. Some might argue that there are translated versions of IFRSs and ISAs for many countries in the world; however, it is impossible to deny that for many reasons, the original ones are still important. As everyone knows, every translation has limitations, and there is no full equivalence between any two languages. The relationship between the two languages is not simple symmetry. Words in one language may be missing or convey different meanings in another language (Gambier, 2016). This is also true for translations of both IFRSs and ISAs. While the originals (in English version) of the accounting and auditing standards are not naturally easy to understand, this makes the process of translation even more difficult to do. The problems may be composed of translation errors, intentional exploitation in translation for ambiguity of some accounting terms, loss of subtle differences, or the lack of equivalence (Evans, 2018). Therefore, if you have sufficient English proficiency skills, whenever you cannot understand the Thai version of IFRSs, named Thai Financial Reporting Standards (TFRSs), spontaneously, you can go back and study the original ones.

Secondly, nowadays, many well-known domestic and international companies including state enterprises and other government agencies in Thailand require all prospective applicants looking to apply for a lucrative job to be proficient in English language. In fact, the demand for accountants and auditors with sufficient knowledge of English is continuously increasing, and many large or even small companies around the world including BIG 4 (PwC, EY, Deloitte, and KPMG) determine English language proficiency as one of the mandatory requirements for the position of accountants or auditors by requiring all applicants to demonstrate a minimum level of English proficiency before they get hired (Chernysh & Syvak, 2019). Generally, all these companies specify their requirements by using one of the following statements: a) English proficiency will be an added advantage; b) the desired language is English; c) the applicant must have fluency in English communications both verbal and written; d) the applicants must submit one of the standardized English language test scores without minimum score requirements; and e) the applicants must submit the score of the Test of English for International Communication (TOEIC) with the minimum scores ranging from 500 to 850 out of 990 (around B1- to B2-level on CEFR score). When companies, especially those in the stock exchange, willingly need to communicate with foreign investors, customers, suppliers or others, financial statements prepared by accountants and independent auditor's report issued by auditors, must be presented in one of the most famous foreign languages like English. That is the main reason why both accountants and auditors must have sufficient level of English proficiency, especially in writing skill, to work successfully in the transnational world.

Thirdly, since ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services was signed by all members of the ASEAN countries in 2014, barriers to the free movement of accountancy services were destroyed and chances for accounting professionals to work abroad within the ASEAN countries have substantially increased. To work in other ASEAN member states, a professional accountant must meet the qualifications, practical experience, and conditions, and applies to be an ASEAN Chartered Professional Accountant (ASEAN CPA) at the country of origin first, and after that, when an ASEAN CPA wants to provide professional accountancy services in another ASEAN country, he/she must apply to register as a Registered Foreign Professional Accountant (RFPA) at the host country. Although the processes to apply for ASEAN CPA and RFPA do not mention any requirement for English proficiency test score, it is almost inconceivable to work abroad without sufficient English proficiency skills. As indicated in Table 1, for professional purposes or to work professionally in international environment, generally, the English proficiency score should be at C1-level on CEFR score or at least at B2-level, which is the most demanded level from companies or employers when applicants are required to have a good command of English (Tracktest English, 2023).

Table 2. Comparison of Standardized English Language Test Scores

	CEFR ^a	TOEIC ^b Scores	TOEIC ^b Explanation	TOEFL (PBT) ^c	TOEFL (iBT) ^b	TOEFL (CBT) ^c	IELTS ^b	CU-TEP ^d
Basic user	A1 (Beginner)	120-220	10-250 (Novice)	-	-	-	-	-
	A2 (Pre-intermediate)	225-545	255-400 (Elementary) 405-600 (Intermediate)	337 (310-343)	(9-18)	57 (33-60)	-	-
	B1 (Intermediate)	550-780	605-780 (Basic working proficiency)	460 (437-473)	42 (41-52)	140 (123-150)	5.0-5.5	60-90
Independent user	B2 (Upper-intermediate)	785-940	785-900 (Advanced working proficiency)	543 (513-547)	72 (65-78)	207 (183-210)	6.0-6.5	100
	C1 (Advanced)	945-990	905-990 (Professional proficiency)	627 (590-637)	96 (96-110)	265 (243-270)	7.0	120
Proficient user	C2 (Proficiency)	-	-	(640-677)	114 118-120	(273-300)	8.0-8.5 9	-

Source: ^a Really Learn English (2023); ^b Educational Testing Service Global (2022); ^c Educational Testing Service (2005) and ^d Cooperate in Academic Programs (2023)

COMMON REQUIREMENTS OF ENGLISH PROFICIENCY SCORES FOR GENERAL HIGHER EDUCATION STUDENTS

Since the announcement of HEC in 2016, most universities in Thailand have published some requirements regarding English proficiency test for their higher education students. Normally, universities allow students to submit some specific kinds of standardized English language test scores such as the Common European Framework of Reference for Languages (CEFR), the Test of English for International Communication (TOEIC), the Test of English as a Foreign Language (TOEFL), the International English Language Testing System exam (IELTS), Chulalongkorn University Test of English Proficiency (CU-TEP) or any other university English language test. Furthermore, they set minimum scores for each kind of the acceptable tests to acknowledge students' achievement and satisfactory level of English. Table 2 presents the comparison among some of the standardized English language test scores. For example, if a university requires students to take an English proficiency test and get English scores at least at B1-level on the CEFR, students can choose to submit either TOEIC score of 550-990, paper-based TOEFL (TOEFL PBT) score of 437-677, internet-based TOEFL (TOEFL iBT) score of 41-120, computer-based TOEFL (TOEFL CBT) score of 123-300, IELTS score of 5.0-9.0, or CU-TEP score of 60-120.

Table 3. Common Requirements of English Proficiency Scores for General Higher Education Students

Standardized Tests	SDU ^a	MU ^b	RSU ^c	KMUTT ^d	SUT ^e	PSU ^f	PNU ^g
Test scores must not be less than the attained scores presented below.							
CEFR	B2	B2	B2	B1	A2	-	A2
TOEIC	785	600	550	540	400	550	225-545
TOEFL (Paper-based)	-	-	500	460	337	450	337-457
TOEFL (Internet-based)	72	64	61	42	30	-	30-40
TOEFL (Computer-based)	-	-	173	-	93	-	-
IELTS	6.0	5.0	5.0	4.0	3.0	5.0	2.5-3.5
CU-TEP	70	-	60	-	-	-	14-34
Announcement Year	2024	2023	2024	2021	2022	2024	2020

Table 3. (Cont.)

Standardized Tests	SDU ^a	MU ^b	RSU ^c	KMUTT ^d	SUT ^e	PSU ^f	PNU ^g
Test scores must not be less than the attained scores presented below.							
Other tests such as university English language test	-	84 Mahidol University English Language Test (MU-ELT)	65 (RSU-PET)	3.5 Test of English for Thai Engineers and Technologists (TETET)	-	56 (PSU-Test)	40-50 (PNU-Test)
Standardized Tests	SSRU ^h	DRU ⁱ	VRU ^j	TRU ^k	RMU ^l	SRU ^m	
Test scores must not be less than the attained scores presented below.							
CEFR	B1	B1	B2	B1	B1	B1	
TOEIC	500	550	785	400	550	550	
TOEFL (Paper-based)	450	-	543	437	-	-	
TOEFL (Internet-based)	-	-	72	41	42	42	
TOEFL (Computer-based)	-	-	-	123	-	-	
IELTS	4.5	-	6.0	4.0	4.0	4.5	
CU-TEP	60	-	70	50	60	70	
Other tests such as university English language test	500 (TU-GET) 60 (SSRU-TEP)	41 (DRU Test)	80 (VRU-TEP)	70 (TRU-EPT)	500 (TU-GET) 550 (RMU-UET)	550 (TU-GET) 60 (SRU-Test)	
Announcement Year	2021	2022	2024	2020	2021	2021	
Standardized Tests	RMUTSB ⁿ	RMUTK ^o	LRU ^p	PCRU ^q	ARU ^r	PSRU ^s	
Test scores must not be less than the attained scores presented below.							
CEFR	A2	-	B1	B1	B1	B1	
TOEIC	225-545	405	380	326	400	255	
TOEFL (Paper-based)	-	437	-	394	460	347	
TOEFL (Internet-based)	-	41	30	30	29	19	
TOEFL (Computer-based)	-	123	-	-	-	63	
IELTS	-	4.0	3	3.0	3.5	2.0	
CU-TEP	14-34	60	35	35	45	-	
Other tests such as university English language test	120-139 (Cambridge English) 21-40 (Oxford Online Placement Test)	-	B1 (Cambridge English, Oxford Online, or English Discovery Placement Test)	-	400 (TU-GET)	-	
Announcement Year	2023	2021	2021	2020	2020	2020	

Source: ^a Suan Dusit University (2024); ^b Mahidol University (2023); ^c Rangsit University (2024); ^d King Mongkut's University of Technology Thonburi (2021); ^e Suranaree University of Technology (2022); ^f Prince of Songkla University (2024); ^g Princess of Naradhiwas University (2020); ^h Suan Sunandha Rajabhat University (2021); ⁱ Dhonburi Rajabhat University (2022); ^j Valaya Alongkorn Rajabhat University under the Royal Patronage (2024); ^k Thepsatri Rajabhat University (2020); ^l Rajabhat Maha Sarakham University (2021); ^m Suratthani Rajabhat University (2021); ⁿ Rajamangala University of Technology Suvarnabhumi (2023); ^o Rajamangala University of Technology Krungthep (2021); ^p Loei Rajabhat University (2021); ^q Phetchabun Rajabhat University (2020); ^r Phra Nakhon Si Ayutthaya Rajabhat University (2020) and ^s Pibulsongkram Rajabhat University (2020)

The information of some common requirements of English proficiency scores for higher education students from some universities in Thailand are revealed in Table 3. Overall, to fulfill universities'

requirements, students must score up to some points on each type of the English tests. Particularly, students must get the attained scores ranging from level A2 to B2 on CEFR, from 225 to 785 on TOEIC, from 337 to 543 on TOEFL PBT, from 19 to 72 on TOEFL iBT, from 63 to 123 on TOEFL CBT, from 2.0 to 6.0 on IELTS, from 14 to 70 on CU-TEP and from 3.5 to 550 on specific university English language tests or any other English test. From this information, it is obvious that many universities in Thailand have established the English criteria below the HEC's expectation (at B2-level English proficiency) and have set the equivalent English scores much lower than the normal guidelines as shown in Table 2. Nevertheless, it can be understandable if we use information from EF EPI and try to estimate the average English proficiency level of Thai people. B2 level might be next to impossible for many higher education students in Thailand, while B1 level is a bit difficult but still possible, and A2 level is highly likely. Setting the criteria too high might not be a good idea, but setting it too low should not be a good solution for the future of these students and the entire country either. In the end, it is important and necessary to clarify that other universities not included in the table might have different criteria, and as time passes by, the stated minimum requirements from the universities presented above might be changed too.

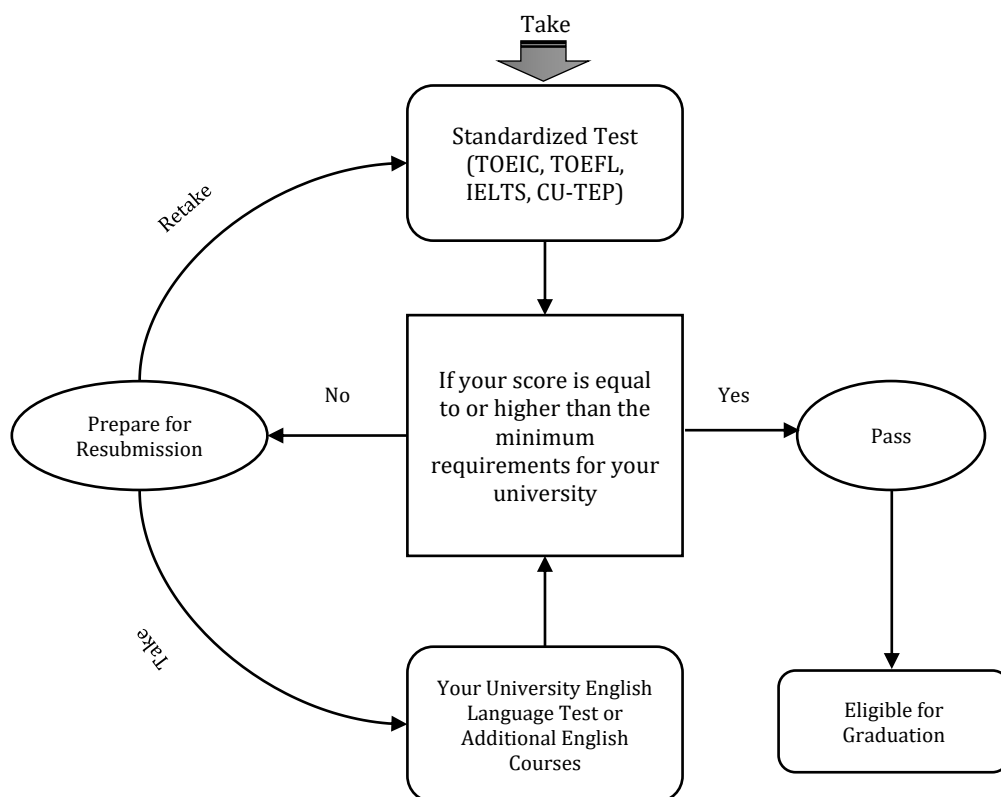


Figure 2. English Language Testing Process

ENGLISH LANGUAGE TESTING SYSTEM AND PROCESS

Like English language proficiency requirements, English language testing systems and processes relatively differ among universities in Thailand. However, generally, to meet the criteria for graduation purpose, higher education students must complete the following four key steps: Step 1: Students register and take an approved English proficiency test that might be one of the standardized tests such as CEFR, TOEIC, TOEFL, IELTS and CU-TEP, or other specific university tests; Step 2: If students' English proficiency test scores are not less than the universities' minimum requirements, these scores can be directly submitted to the universities and it will be considered that the English criteria for graduation have been already met; Step 3: If students' English proficiency test scores are less than the universities' minimum requirements, students must retake an acceptable English test and resubmit their scores again till they pass the minimum

requirements; or Step 4: Alternatively, students might choose to take some English courses/programs/seminars and pass some particular rules or standards of each university. The general process of English language testing system is displayed in Figure 2.

THE EXISTING CHALLENGES

There are many ongoing problems that should be concerned both from the requirements of English language proficiency and from the process of English language testing system. Firstly, while submitting English proficiency scores is not a mandatory for educational institutions under the supervision of OBEC (elementary schools, middle schools, and high schools), the expectations of A1-level English proficiency for students in 6th grade, A2-level English proficiency for students in 9th grade, and B1-level English proficiency for students in 12th grade are hardly achieved. When many high school students have very low level of English proficiency, the possibility to pass the English proficiency conditions in universities is going to be extremely low too. Mastering in English requires the mastering of the four crucial skills, which are reading, writing, speaking, and listening. When all these skills must be accumulated over time, demanding only higher education students to pass the required English criteria within four years (on average) when they have never been forced to take any standardized English tests before, and their current English levels are only at A1- or A2-level on CEFR, has caused a lot of significant difficulties to universities from the past until now.

Secondly, unlike what expected by HEC (B2-level English proficiency), most universities, especially those outside Bangkok metropolitan region, set minimum English requirements lower than B2 level on the CEFR which is equivalent to less than: 785 on TOEIC, 543 on TOEFL PBT, 72 on TOEFL iBT, 207 on TOEFL CBT, from 6.0 to 6.5 on IELTS and 100 on CU-TEP. In fact, some universities set the standards with B1-level English proficiency in mind which is not too far away from the HEC target; nevertheless, others set the criteria at A2 level, which is extremely low, and can easily be seen that at this level of English proficiency, students will not have enough English competency for any basic work situation. Setting requirements with (too) low attained English scores might be good for graduation purpose, but definitely, not for real-life work situations that need professional, advanced working or even basic working English proficiency. The question is if the main purpose of HEC is to improve English proficiency of higher education students to the level that is applicable or capable of working independently and successfully, it might be the time that many universities must reconsider about their current minimum requirements, and at least, change them to the level that is expected by HEC or required by some prominent companies in Thailand.

Thirdly, allowing students to take some English courses/programs/seminars and pass some additional rules or standards of each university might cause some serious problems when passing the specific standards of these alternative English courses cannot be comparable to those normal requirements. For example, after finishing the extra English courses, some universities require students to take a standardized English test for the second time, but this time, there is no minimum score requirement. That means students who finish these English courses and retake a standardized English test will meet the universities' English proficiency requirements automatically. It is not difficult to presume that in fact, these students are not at the required English levels as determined by their universities.

Fourthly, allowing students to submit universities' English proficiency scores that helps increase the chance for students to pass the English requirements, can lead to another problem. In case that students want to apply for a job in some famous companies or want to further their study in some leading universities, the required English proficiency test scores mostly are limited to some standardized English tests such as TOEIC, TOEFL and CU-TEP. Taking an English test that might not be recognized and accepted by most outsiders such as companies, government agencies or other universities, it seems like a waste of money and time when the benefits of these universities English tests are very limited.

Finally, it is certain that there are some costs concerning English tests and English courses/programs/seminars. When many higher education students do not have enough money

to pay for their tuition fees, and must apply for some student loans, it is easy to predict that some of these students might confront with their familiar circumstances, the lack of money. The standardized English proficiency tests are different in their costs. Table 4 below shows the costs of some English proficiency tests. Depending on what the tests students want to take, the costs vary from 400 Baht to nearly 7,000 Baht. If students must retest the English proficiency tests for many times to meet their universities' criteria, the accumulated cost must be (fairly) high.

Table 4 Cost of English Proficiency Tests

Type of Tests	Costs (Baht)
CEFR	400 ^b
TOEIC (Listening and Reading) (Personal)	1,800 ^a
TOEIC (Listening and Reading) (Educational Institutions)	1,200 ^a
TOEFL (Paper-based)	Approximately 1,800 ^a
TOEFL (Internet-based)	Approximately 6,000 ^a
TOEFL (Computer-based)	Cancelled
IELTS (Academic/General Training)	6,900 ^a
CU-TEP (General)	900 ^a
TU GET (Paper-based)	500 ^d
TU GET (Computer-based)	1,000 ^d
Other university English Tests: MU-ELT	400 ^c

Source: ^aChula Tutor (2023), ^bDataxet Limited (2022), ^cMahidol Tutor Home (2018) and ^dLanguage Institute, Thammasat University (2022)

IMPLICATIONS AND FUTURE RESEARCH POSSIBILITIES

This study provides crucial information about the current English language testing process for higher education students to raise awareness of difficulties and gaps in the process of the English language testing systems used by some universities in Thailand. By using information provided in this paper, Thai government agencies such as MOE and MHESI, could pay more attention to the current loopholes and work on additional implementation of long-term strategies to improve Thai students' English proficiency. Moreover, universities in Thailand could be aware of the problem and should find some more efficient ways to assess their students' English proficiency and solve their current problems as soon as possible. Ultimately, the current and prospective accounting students have a chance to know about some weaknesses of the current systems that might hinder their success when they enter the professional world.

For future research, the further studies should consider conducting 1) qualitative research by using focus groups or in-depth interviews to gather more insight into students' opinions on the current state of the English proficiency process in Thailand and 2) survey research by collecting students' actual TOEIC scores from different universities in Thailand and analyze similarities and differences among them.

CONCLUSION

The purposes of this paper are to 1) raise some concerns on English proficiency requirements and processes of the English language testing systems used by some universities in Thailand, and 2) highlight the importance of English language proficiency for accounting professionals. Referring to the results of English proficiency from the EF English Proficiency Index (EF EPI), there is no question why the Higher Education Commission (HEC) of Thailand under the supervision of Ministry of Higher Education, Science, Research, and Innovation (MHESI) has announced a policy to improve English proficiency standards for higher education students in 2016. Since then, all universities in Thailand have set some English proficiency requirements and required their students to submit one of those standardized English language test scores such as CEFR, TOEIC, TOEFL PBT, TOEFL iBT, TOEFL CBT, IELTS, CU-TEP, university English tests or any other English test to universities before graduation. Overall, information of the universities presented in this paper showed that the attained English scores of each university range from

level A2 to B2 on CEFR, from 225 to 600 on TOEIC, from 337 to 477 on TOEFL PBT, from 19 to 64 on TOEFL iBT, from 63 to 153 on TOEFL CBT, from 2.0 to 5.0 on IELTS, from 14 to 70 on CU-TEP and from 3.5 to 550 on specific university English language tests or any other English test. Nevertheless, most of these English levels are not sufficient for working in international or professional environments.

From the beginning, the intention to improve English proficiency of higher education students in Thailand is good or even great. Even when the HEC released the new announcement to improve English proficiency standards for higher education students in 2024 recommending all universities in Thailand to set minimum English requirements for undergraduate students to be not less than B2 level on the CEFR which is equivalent to 785 on TOEIC, 72 on TOEFL iBT, from 6.0 to 6.5 on IELTS and from 70 to 98 on CU-TEP (Higher Education Commission, 2024; Suan Dusit University, 2024), the processes designed by many universities to achieve the HEC previous and current targets might not be efficient enough. With many existing problems such as 1) the omission for elementary, middle, and high school students to submit English proficiency test scores before graduation in each education level, 2) the too low required attained English scores, and 3) other additional conditions trying to help students out by providing either additional English training programs or English courses that students might pass eventually despite the lack of proficiency in English language, it is certain that many higher education students in Thailand do not have sufficient English proficiency for professional work. While more and more businesses operate on global scale, current and prospective accounting professionals undoubtedly need English proficiency skills now more than ever before. Lack of English proficiency skill might make working lives miserable. It will obstruct employment opportunities, reduce chances of promotions, as well as be an academic barrier to higher education.

ACKNOWLEDGEMENTS

We would like to thank the Research Committee of Faculty of Management Science, Suan Dusit University for invaluable guidance, feedback, and continuous support throughout the process. We are also grateful to the Institute of Language, Art, and Cultural (ILAC), Suan Dusit University for providing the necessary resources and insightful information about language proficiency for this article.

CONFLICTS OF INTEREST

All authors declare that there are no conflicts of interest found in this research.

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