

The tasks facing an L2 learner who wishes to pronounce the L2 in an understandable way seem to include:

1. Learning to make sounds which do not exist in L1 (or a previous L2). E.g., French speakers learning to produce [θ] in English, or English speakers learning to produce [ø] or [ç] in German.
2. Learning to keep two or more sounds distinct which are allophones of one phoneme in L1 but are separate phonemes in L2. E.g., English [p^h] and [p] are allophones of /p/ in English, but in Thai and Hindi they are separate phonemes /ph/ and /p/. English speakers have to learn to produce the aspirated one in contexts in which it does not appear in English, such as before unstressed vowels, and to produce the unaspirated one in unfamiliar contexts such as word-initially. Spanish speakers, for whom [d] and [ð] are in complementary distribution, must learn to use these sounds independently in English, in which they are separate phonemes /d/ and /ð/.
3. Learning to produce strings of sounds in L2 which may not occur together in L1. E.g., Spanish speakers have to learn to produce syllable-initial clusters like [sp st sk], with or without a following [r] or [l], in English. In Spanish these clusters do not occur, and Spanish speakers often pronounce them with a preceding [ε]. Speakers of Mandarin Chinese, which permits only [ŋ] syllable-finally, have to learn to produce obstruents (stops, fricatives, and affricates) syllable-finally in English, often in quite long clusters, as in [sɪksθs] 'sixths'.
4. Learning to pronounce L2 with suprasegmental and rhythmic patterns used by native speakers. Speakers of Cumanense Spanish (Venezuela) have to learn to sound more excited in English than they normally would in Spanish, lest they be thought of as surly or even churlish. Learners of English have to learn to swallow their unstressed syllables, making them short and non-prominent, while English-speaking learners of other languages usually have to learn not to do that, but to give each syllable its due. And, of course, speakers of non-tone languages have to learn to produce and hear lexical tone when they learn Chinese and other tone languages.