Language is a system of signs and habits in a particular culture. The learner language shows the influence of the learner’s native language, which means that the two learning processes are not identical and students’ native languages can be used as scaffolding resources in the classroom. Learners use first languages as a means of identity construction while learning second language. Learners are responsible for their own learning; they manage and control their learning and use different strategies to make their learning more efficient. Similarities in first and second language alphabet, sound, appearance and meaning, make language learning easier. It is far easier for one to learn a new language with a similar phonology, which makes up language, to his first language. As a matter of fact learning a second language becomes definitely easier, especially if the languages belong to the same family. It is reasonable to suppose that acquisition of a second language would be highly sensitive to the nature of the first language and its relation and similarity to second language. According to Odlin (1989), there can be little doubt that learners will find one language easier to learn if shows many lexical similarities with their native language. Transfer as well as linguistic, cultural, social and personal factors is a reality and an important determinant in second language acquisition.