One of the basic and important concepts in political sciences is the issue of Government. There are many theories given on the subject of Government. Political theories are the systematic products of human mind which provide us a justification for legitimization of government's power by searching for reasonable explanation i.e. justification of right to command and obedience, while on the other hand, the theories of government in the contemporary world with the amount of diversity and proliferation that is present nowadays, are experiencing constant innovations and transformations; whether in the Islamic world or in the west. Even if the political theory of Imam Khomeini has developed in the standards of traditional Islamic jurisprudence, but it is not a mere repetition of the traditional Shiite political thinking only; rather it is a new and fundamental reinterpretation of Shiite political doctrines. The Islamic revolution and the Islamic republic of Iran show us that Imam Khomeini did not only revive some of the traditional beliefs of the past but also presented us with a modern political procedure. The political ideas of Imam Khomeini can only be understood when they are studied and compared with the issues such as "government" and "people" and other similar issues which themselves are a product of the development of political theories of the west. Therefore the issue which is studied in the present research is the evaluation of Imam Khomeini's theory of government and its comparison with other theories of the west regarding modern government including the Marxist form of government and the liberalist form of government. The most important reason for choosing this research topic was author's interest in political ideas of Imam Khomeini and also the possible potential present in the Islamic Political ideas and the academically deficient nature of the research works done on the topic until now and the lack of a comprehensive analysis on the concerned issue and on the other hand we believe that intellectual life of any idea depends largely on the presence of that idea in the field of intellectual interactions and drawing the attention of thinkers; otherwise over the passage of time that idea will be eventually forgotten and that will be the end of its lifecycle. Taking this fact into account that Imam Khomeini is the founder of the system of Islamic Republic in Iran, the elements and entities mentioned in the political ideas of Imam Khomeini are to an extent the same elements and institutions of Islamic republic which in turn got established and deployed following the Islamic revolution of 1357. Therefore, the perspective of the "notion of a modern state" appears to have a special status and great importance in Imam Khomeini's ideas. It seems that from the time of birth and development, this idea will result in a wide range of works and consequences in the history of political ideas of Imam Khomeini and the political system of Islamic republic of Iran in the modern world. What is the relation between Imam Khomeini's theory of state and the theory of modern state? Imam Khomeini's theory of state has those characteristics of a modern state which arise from the changes required in time and place and at the same time are not in contradiction with the Islamic principles and fundamentals. The main of this research is explanation of the liberalist and Marxist and Imam Khomeini's ideas regarding forms of government and their comparison and relationship with each other. This thesis is constituted of one introduction and three chapters. The detailed proposal is explained in the Introduction. The ideological framework is mentioned in the first chapter. The idea of modern government (liberalist and Marxist) is debated and studied in the second chapter. The theory of state from Imam Khomeini's perspective is debated and analyzed in the third chapter. And finally the issues are summarized and compared in the end.