

Abstract

All Science philosophers approve during the 100 year ago that science progresses in a revolutionary procedure not in cumulative mode. They disagree whether science theories are connective or separatist. This research deals with studying the method of scientific revolutions which was produced by the specialist professor of American science history ,Thomas Kuhn (1922-1996) in his book "Structure of Scientific Revolutions",He offered his opinions as following,multiple cultures in multiple moment are able to produce different paradigms.These differences may multiply to make paradigm or the scientific theories separatist and described as incommensurability,The stages of science produce various problems and they couldn't be measured by the previous standards,So this research will try to answer the questions that deals with the ability to applicate the process on accounting , the ability to classified accounting history into ages accounting to the stages which thescience progress as showed in this process , finally accounting ability to achieve the revolutionary stages when they were changed from the paradigm of historical cost to the paradigm of fair value