Social and economical needs together with the necessity of development has led countries to go foreign markets. Foreign Trade can be briefly described as the whole goods and service trade among the countries. Foreign trade operations consist of two parts which are import and export. Import and export operations begin with a contract signed by both seller and buyer. At each stage of the contract, several documents are prepared. These documents consist of legal documents, commercial documents, freight documents and finance documents. Delivery terms used at foreign trade clearly express the responsibilities of all parties. There are 13 different types of delivery terms used and all of these are described at Incoterms 2000. There are several different payment terms used at foreign trade among which we can name as; Advance payment, Cash against goods, Cash against documents, Deferred payment, Payment by letter of credit etc. Both the selling and buying party agree on the payment terms after having checked the most suitable one. In order to finance foreign trade, different types of credits can be used. The exporter can credit the buyer, foreign currency credits can be used, Eximbank credits, factoring and forfaiting are also one of the finance types. Account registrations of import and export operations are made according to the type of payment that is used. The currency buying rate of the Central Bank of the Republic of Turkey mentioned on the export custom clearance document is used.