

## Resume

In my graduation thesis I concentrated on the comparative characteristics of the legal regulation of crypto-currency in three countries: Switzerland, the United States of America and Japan. Because it is a very crucial and challenging topic today and many governments are trying to find the solution for it. These countries and their legal regulations are considered to be the best in the world in many aspects, that other countries are trying to be equal to and they took leading position in the creation of the legal base for crypto-currency. The goal of my graduation thesis is to provide comparative analysis of the legal regulation of crypto-currency in the countries that I selected.

This problem was solved by wide spread usage of laws and regulations of these countries, internet resources that are studying this question as well as the knowledge obtained during my studies at the faculty. Comparative, descriptive and synthetic-analytical methods were used to resolve the given problem of my thesis. My graduation work is divided into parts for easier comprehension of such complicated and specific topic. The thesis includes introduction, the first part which gives general knowledge about the crypto-currency, the second part which is dedicated to the principals of crypto-currency functioning, Bitcoin is given as an example; the third part which addresses the relation between crypto-currency and standard currencies, the fourth part which highlights the legal terms of crypto-currency usage in Switzerland; the fifth part which addresses the legal terms of crypto-currency usage in the United States of America; the sixth part which describes the legal terms of crypto-currency usage in Japan; and conclusion.

The result of this graduation thesis is the deep analysis of the legal regulation in the countries that I selected. Also the answers were provided to such questions as: What is the most suitable terminology to use in terms of computer currency (Internet currency, virtual, electronic, digital or crypto-currency?) How does crypto-currency function, Bitcoin in particular? What is the correlation between crypto-currency and standard currency?

The major benefit of this diploma work is comprehensive explanation of the chosen topic, compact presentation of the information which is widely spread in the internet and other sources, and data reconciliation to be of one type and one language.