According to Professor Davara\(^1\), we could state that the information technology (i.e., the science of the automatic treatment of information) revolution, and the popularisation of its usage in recent years, represent one of the most influential social phenomena in this era of rapid social change that we are experiencing. It is very likely that even more spectacular changes will occur over the next few years with the introduction of modern technology in the treatment, understanding and, even, new work methods in professional activities. Artificial intelligence techniques—with the possibility of the computer-making decisions, and multimedia, with handling of data, sound and image via communication networks—may completely revolutionise the thinking and working practices of the legal professional.

As a result of the huge technological development in recent times, what has become known as information and telecommunication technology (ITT) has brought about substantial changes to certain aspects of the law, to the extent that situations previously unknown are increasingly common and now need to be regulated.

These changes have resulted in a modification of legal frameworks and their development which has influenced the
fact that, while in the past the law was always used \textit{a posteriori} to resolve whatever matters arose, nowadays legal advice contains an important preventative element.

Even if we embrace the idea that law must always follow society regulating situations as they are created, as we have seen there is another part to the law: that of a preventative nature, which must aim to avoid potential conflicts that may arise.

Although we are currently experiencing ITT uses, we are still not aware of the future possibilities and so law of a preventative nature is especially important in this area.

Hence, the information technology audit, that can be encompassed within these preventative measures, also has some legal aspects to keep in mind.

When carrying out an information technology audit, impossible to do without the technical knowledge necessary to check the correct working of a system and its possible errors, the audit must also take into account the potential conflict that could exist with regard to the applicable legislation according to the location of analysed systems.

With the information technology audit as a preventative tool for the solution of problems related to ITT, it is necessary to consider a series of specific areas of study, among which we would highlight the following:

- Protection of personal data.
- Legal protection of computer programs.
- Legal protection of databases.
- Electronic trading.
- Legal validity and effect of the electronic document.

These areas, together with others that may be regarded as minor, ought to be included in all information technology audits, and each one has legal aspects that need to be considered.

\textbf{AREAS OF LEGAL STUDY FOR THE INFORMATION TECHNOLOGY AUDIT}

We shall now analyse on an individual basis each of the aforementioned aspects and the ways in which the law affects them.
An Investigation of Greek Firms' Compliance to IFRS Mandatory Disclosure Requirements
[www.igi-global.com/article/an-investigation-of-greek-firms-compliance-to-ifrs-mandatory-disclosure-requirements/107003?camid=4v1a](www.igi-global.com/article/an-investigation-of-greek-firms-compliance-to-ifrs-mandatory-disclosure-requirements/107003?camid=4v1a)

New Generation Cooperatives as a Response to the Economic Crisis in Greece