The paper proposes to accomplish an assessment as correct as possible of the security margin which would allow management to juggle with price elements, market, suppliers, customers, without incurring the risk that the activity may generate losses. In other words, it has “a greater freedom of expression” in the report between the supply and demand of its products. Secondly, the paper demonstrates that the management decision to increase leveraging, the apparition of the expenditures with interests and their assimilation in fixed expenditures determine the increase of global risk. In these circumstances the financial performance damages and banking management can stop the crediting relation.

Keywords: indicator of seasonal activities, business number, profitability threshold
JEL classification: D01, G17, G21