

The challenges of implementing an Electronic Waste Collection Cooperative in the Manaus Free Trade Zone.

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Abstract— *This article is about a project to implement an electronic materials recycling cooperative. The idea arose from the realization of a serious problem that was detected in the daily life of the city of Manaus: the disposal of electronic materials directly in the common garbage and even in nature, such as in areas of environmental preservation and in streams.*

The cooperative would be a third sector organization, providing a service that the government does not offer and that would also be the obligation of private companies that offer this type of product to society, which should carry out this type of activity and some do not.

The Cooperative's main objective would be to work on efficient social marketing, capable of making society in general aware of the importance of giving this type of waste the correct destination, not to mention that the achievement of this objective would further strengthen its productive chain, thus making society in general start to collaborate with the organization and also with the preservation of the environment.

As for the methodology used, the project for the implementation of the cooperative based in an incentive area was based on market research techniques, in addition the research is classified as exploratory with data collection through bibliographic research.

Keywords— *Collection. Cooperative. Organization. Implantation. Electronic.*

I. INTRODUCTION

The cooperative under analysis has a project of implementation in a tax incentive area, Manaus Free Trade Zone (ZFM) - economic development model allied to environmental protection. The Manaus Free Trade Zone (ZFM) is a model of economic development implemented by the Brazilian government aiming to enable an economic base in the Western Amazon and Amapá, promote the best productive and social integration of this region to the country, ensuring national sovereignty over its borders. (Available in <https://www.gov.br/suframa/pt-br/zfm>).

Simultaneously with the economic base implemented by the model that provides the region to house one of the main industrial parks in the country, responsible for one of

the largest PIBs in Brazilian industry, there is the growth of environmental problems that deserve attention from the various sectors of the economy: companies, government and citizens. The Electronics segment (including Computer Goods) of the Industrial Pole of Manaus represents the largest manufacturing center of electronic products in South America. For the national market, its importance is strategic. (Available in <http://www.suframa.gov.br/invest/onde-eleto-info.cfm>).

Therefore, the Cooperative of collection of electronic materials arises from the finding of a serious problem in Manaus: the incorrect disposal of electronic materials, which in many cases will stop directly in the environment, polluting rivers, stream, forest areas, etc. It fits into the

profile of organization of third sector, because it will work providing a service that is not yet provided by the Government or by private society. The activities should be from agreements closed with several organizations in the city of Manaus for the provision of this service, mainly with the companies of the Industrial Pole of Manaus, providing the collection service to them. The following are the organizational objectives and goals.

Objectives: To make the society in general of the city of Manaus modify their habits in relation to the disposal of electronic materials, so that they become aware of the importance of the correct disposal of this type of material. Thus contribute to the removal of these residues from nature, as well as working the ideal of social responsibility, which aims to improve the quality of life of people.

Goals: Reduce by 50% the amount of electronic waste disposed directly in the environment within 5 years, as well as raise awareness 20% of the population of the city of Manaus about the importance of the correct disposal of these wastes, in the same period.

II. LEGAL/LEGAL CONSTITUTION

Creation of a Cooperative

Cooperative is an association of at least 20 (twenty) people who voluntarily unite, with a common interest, economically organized in their own democratic way, aim, non-profit, to meet the economic, social or cultural needs and aspirations of their associates.

Cooperatives are classified, by the Organization of Brazilian Cooperatives, in several segments and we are adopting the provision of services whose primary objective is to collectively provide a service from which the social framework needs

Call Notice: Once a Cooperative Organizing Committee has been constituted, a Call Notice for the Constitution of the Cooperative should be published, at least 10 days in advance, in at least one newspaper of greater circulation in the city, calling all those interested in creating the cooperative, already defined, for the Assembly of its Constitution.

Note: This Call Notice must be signed by a representative of the Constitution Committee.

General Assembly of the Constitution:

Hold the General Assembly of the Constitution, for the approval of the Statute and election of the members who will occupy the corporate positions (Board of Directors or Board of Directors and Fiscal Council).

Actions to be taken before the meeting:

- Presence Record Book;
- Minutes Record Book;
- Prepare draft Bylaws
- Define at least one slate for the election of the Board (with the *Declaration of Disengagement of candidates*).
- All data of the members, such as:
 - ✓ Full name;
 - ✓ Complete home address;
 - ✓ Photocopy of documents (Identity and CPF);
 - ✓ Nationality;
 - ✓ Civil Marital Status;
 - ✓ Two 3x4 photos.

All the events that occurred during the assembly should be compulsorily registered immediately to the meeting was over, it should be written in the book of the Minutes of Meeting of the Cooperative Constitution .

Bylaws:

It is recommended that the Bylaws trace all the characteristics of the Cooperative's legal and administrative organization, reflect its true social profile, avoiding making copies, pure and simple, of other Cooperatives' bylaws.

The Statutes, before being taken to the Commercial Board, must be considered by the OCE - Organization of State Cooperatives, in order to verify that they do not conflict with the current cooperative legislation.

Note: The text of the bylaws can be drafted in the cooperative's own incorporation minutes, or be duly annexed to it, initialed and signed by the President and by all the founders present, and with the attorney's visa.

National Register of Legal Entities - CNPJ:

The next step, after the Assembly General of the Constitution, will be to register in the Cooperative Board of Trade.

The Cooperative must present the following documents to the Board of Trade:

- Minutes of the General Assembly of the Cooperative;
- Bylaws;
- Application filled out, using a specific form, in the form of a cover, purchased in stationery;
- National Cooperative Registration Form (FCN 1 and 2), form purchased in stationery;
- Certified copy of the identity card and CPF of the elected representatives;
- Proof of payment from the Federal Collection Guide, (DARF) forms for sale at stationery stores;

- Proof of payment of the Commercial Board's Collection Guide, acquired in form from the stationery;
- Establishment Registration Form - Headquarters, CNPJ, in three copies (for sale in stationery);
- Nothing appears on the components of the Board of Directors with the Federal Revenue Service;
- Certificate of Clearance of the President of the Administrative Council, authenticated by a notary.

Note: On all pages of the Minutes and the Statute, the headings of the lawyer and the president of the Cooperative must appear, and on the last page the signatures of all members.

Registration with the OCE

Every Cooperative must register with the Organization of Brazilian Cooperatives or with the state entity, if any, upon presentation of the bylaws and their subsequent amendments, in accordance with art. No. 107 of Law No. 5,764 / 71.

Necessary documentation for registration with the OCE:

- 2 Ways of the Cooperative Constitution Minutes;
- 2 Ways of the Bylaws;
- 2 copies of the registration form, provided by the OCE, duly completed and signed;
- 2 Copy of the certificate of filing of the documents of its constitution with the Commercial Registry (certified).

Registration with INSS and Ministry of Labor

If the cooperative hires employees, it is equal to other companies in terms of social charges. To do this, you will need to register with the National Social Security Institute and the Regional Labor Office.

Location and Operation Permit

The Permit for location and operation license must be made at the City Hall of its headquarters to normalize its location and activity.

To obtain registration, the Cooperative must present the following documents:

- Standard requirement provided by the municipal agency;
- Articles of Incorporation of the Cooperative;
- Bylaws;
- Property and Urban Territorial Tax - IPTU paid, from the place where the Cooperative will operate;
- Rental agreement or title deed to its headquarters;

Books

The Cooperative must have the following books:

- Registration
- Minutes of Meetings

- Minutes of the Management Bodies
- Minutes of the Fiscal Council
- From the Ethics Council Minutes
- Of the Presence of the Cooperatives in the General Assemblies ;
- Others, Tax and Accounting.

LEGISLATION AND CERTIFICATIONS

Legislation

The Cooperative has its registration with the State Commercial Board, with the Municipality of the City, to obtain a business license, licensing from the state environmental agency and from the Fire Department, so that the provision of services is carried out legally under the Legislation. current.

As the Cooperative works with the handling of solid waste produced by the various companies of the Industrial Park of Manaus - PIM, the latter to conform to the National Solid Waste Plan - PNRS, must be attentive to the process of reverse logistics institutionalized by the plan, which says that once the waste is discarded, it is the responsibility of the manufacturers, who must create a system to recycle the product.

The organization must work in partnership with the PIM companies to capture and select the materials to be recycled. Law No. 12,305, which institutes the National Solid Waste Policy, came into force on August 2, 2010, and companies and municipalities would have until the current year of 2020 as the deadline to adapt it. Below is the part that deals with reverse logistics:

Art. 3 For the purposes of this Law, the following definitions apply:

...

XII - reverse logistics: an instrument of economic and social development characterized by a set of actions, procedures and means designed to enable the collection and return of solid waste to the business sector, for reuse, in its cycle or in other productive cycles, or other environmentally appropriate final destination;

As advocated in the National Solid Waste Plan, citizens who consume products manufactured by industries, must have shared responsibility, if collection systems are established, and as organizations are obliged to adapt to reverse logistics, our services, through partnerships will

serve to assist in this process. Shared responsibility is expressed in Articles 5 and 6 of the PNRS law.

Certifications

The organization will work and adapt in pursuit of ISO 14001 certification, and for that purpose, the following is an Environmental Management System proposal.

The Environmental Management system expresses the cooperative's commitment to sustainable development, improving the quality of life of its employees and the community in general, and the commitment to its customers and members.

Environmental commitment of the Organization .

The commitment is to maintain the permanent search for "continuous improvement" of the cooperative's activities, internal processes and services provided, with the objective of eliminating or reducing impacts on the environment. To this end, the Cooperative is committed to:

- Periodically assess environmental impacts with a view to preventing pollution of the environment;
- Ensure compliance with legislation;
- Implement and maintain ISO14001;
- Provide structure to meet and improve environmental objectives and targets;
- Implement, maintain and communicate the environmental policy to all its employees, as well as making it available to government entities, the community, customers and suppliers;
- Promote training for all members.

Planning

Quant to planning within the cooperative processes utilize the methodology known as Plan - Do - Check-Act (PDCA) / (Plan-Do-Check-Act), because through it the thought processes and plan can be processed through execution. Within the planning of the actions we have several items that are detaild below:

- Legal requirements and other requirements: as previously mentioned, our Cooperative is legally grounded for proper functioning, as well as maintaining the attitude of adapting whenever the respective laws are modified;
- Objectives and Goals: the Cooperative aims to use the best available techniques to provide services to its partners that brings the best cost-benefit ratio both for those involved and for the environment;
- Implementation and Operation: the cooperative has an environmental management policy to involve all members, from senior management to all members so that the implementation and maintenance of the Environmental Management System is successful;

- Communication: the Cooperative maintains an open communication policy with all members, involving everyone and using internal and external forms of communication;
- Documentation: the Cooperative 's documentation part is organized as follows - through printed documents or in media, and its flowchart follows the following order: Elaboration and / or revision of the document □ critical analysis □ approval □ reproduction □ distribution □ control of obsolete □ custody □ use and disposal.
- Emergency preparedness and response: the Cooperative periodically simulates accidents, with a preventive character, to avoid the occurrence of accidents and emergency situations.
- Monitoring and Measurement: the possible environmental impacts must be monitored periodically, as well as the monitoring of residues that are in stock must be carried out periodically, so that due to heat, humidity or other constant they will not cause damage.
- Assessment of compliance with legal and other requirements: a cooperative member will be in charge of checking monthly if there has been a change in the cooperative's laws, rules, licenses and authorizations, so that it can always conform to current legislation;
- Non-compliance, Corrective Action and Preventive Action: the Cooperative adopts a methodology to take corrective and preventive actions, always acting on the cause of the problems, as this allows it to correct errors or prevent what may go wrong.
- Record control : The record control at the Cooperative would be made up of the following activities / operations of the cooperative: training records, process monitoring records, pertinent records of service providers and suppliers, incident reports, audit results, results of analysis by Senior Management, records of applicable environmental legal requirements and records of significant environmental aspects,
- Internal audit: the Cooperative would maintain an internal audit calendar, carried out each semester to identify possible errors or flaws in the cooperative's process, thus making it possible to change the item (s) of the Environmental Management System that is (are) giving flow for possible error or failure.

Adoption of Safety Standards at Work

The cooperative will give lectures periodically, educating and instructing the members to follow the strict safety rules, clarifying them about the risks to which they are subject and stimulating their interest in accident prevention issues.

Provide members with appropriate tools and equipment, which must be in perfect maintenance condition, for each type of product / component;

Provide members with appropriate protection (helmets, goggles, gloves, boots, covers, mufflers, etc.), and make their use mandatory;

Ensure the correct way to transport the materials and tools used.

Solid Waste Management

When transporting electronic waste, to avoid the loss of the material transported, overloading of vehicles must be avoided. It is also necessary to avoid the use of collection vehicles with the brakes in bad conditions of use or with worn tires beyond the safety limit.

The management of electronic waste must include the following steps:

- Collection and reception of solid waste: the collectors will move to the indicated location, or at the collection points they will receive the electronic waste, using the necessary equipment for it;
- Sorting: the selectors will be responsible for sorting the collected materials, including separating for final destination those that cannot be recycled. If the product is still in use, we will forward it to Social Projects indicated by partner organizations;
- Disassembly: using all the individual protection apparatus, the selectors will disassemble the product, thus de-characterizing it. PPE is essential, since they will carry out the mischaracterization of the material, which may contain elements such as: Lead, Vanadium, Cadmium, Bromine, Antimony, Cadmium, Barium, Mercury and Beryllium, among others and that if carried out without due precaution, you can lead to contamination.
- Separation of components: then the selector will separate the items according to the type of component;
- Compaction and packaging: afterwards, the materials will be packed according to the destination for recycling;
- Weighing: the weight of the packaged products to be sent for recycling will be measured;

- Transport / destination: with the materials segregated according to their classification, they are removed to recycling partners that will continue the process of reusing electronic waste.

III. HUMAN RESOURCE ANALYSIS AND STRATEGIES

Objectives, Goals and Strategies

The Cooperative's Human Resources department should have as its main philosophy to serve society through people who are committed and motivated to provide a quality service, for this it selects and invests in people who are willing to learn and improve their hand more and more workforce.

The Cooperative must be aware of the importance of people to achieve its goals, since for them people are the most precious asset they have. The intention is to make all people aware of the importance of each one's work, as the work of each employee is of paramount importance in carrying out the organization's activities. For this reason the organization must work r a developer valuation policy. Valuing occurs through respect for each employee, regardless of the role they play in the organization, and also by the relentless pursuit of higher levels of safety, both for people who carry out activities inside and outside the organization.

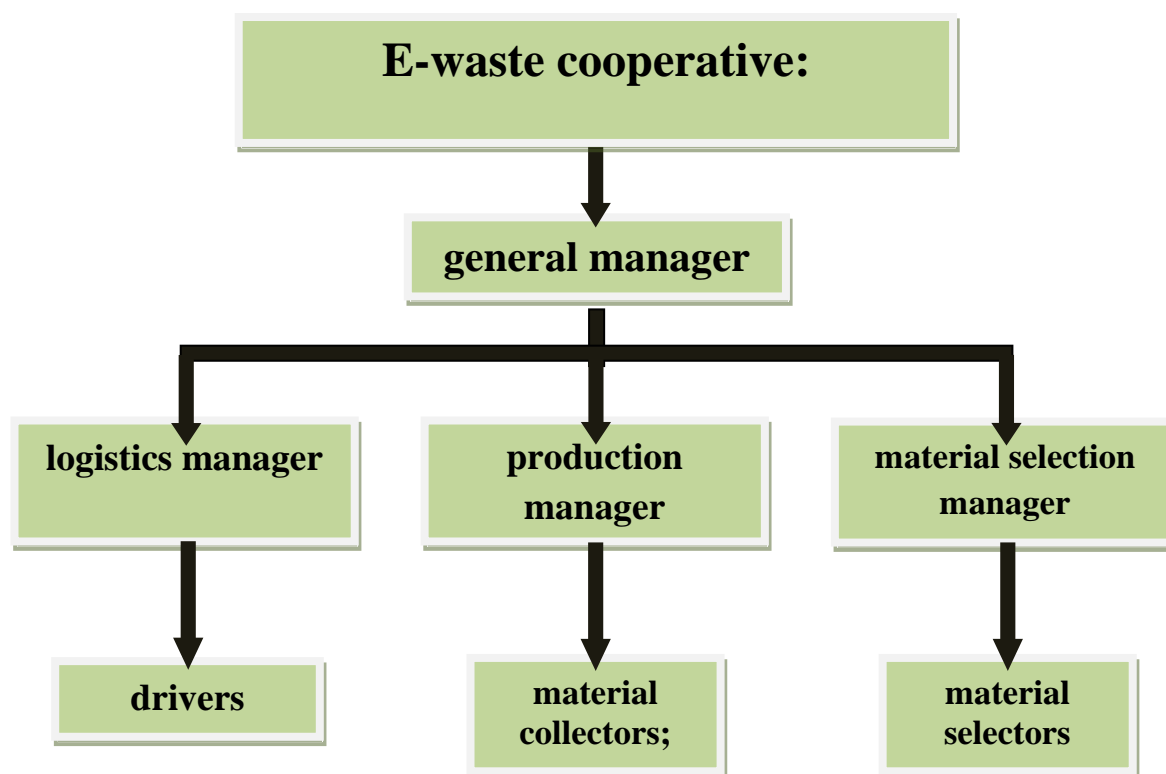
The availability of safety equipment makes people feel safer in the performance of their activities, especially those who work directly in the production process, which requires great care so that the activity can flow without any unforeseen events that may cause any harm. physical harm to people. For this, the organization makes it mandatory to use gloves, lab coats, goggles and boots in productive activities (collection, analysis and separation of materials), in order to minimize the risks of accidents, as well as direct contact of people with materials sharp and can pose risks to health, such as: radioactive substances present in batteries.

Therefore, the main objective of the Cooperative is to serve society in general, providing a quality service that can make people change the way they act, being aware of the importance of the correct destination of electronic waste; as well as the responsibility towards the people who collaborate with the activities of the organization, generating jobs and income and making them feel valued and safe in the performance of their activities, aware of their importance within the process. In this way, we will be fulfilling our main goal: socio-environmental responsibility.

Job Description and Functions

The Cooperative, being a medium-sized Cooperative, must have a very lean staff, with a larger number of people in the productive area.

The functional organization chart is structured as follows:



The positions and functions are described as follows:

Position: General Manager

Requirements: Complete Higher Education in Administration, Knowledge of ISO 14000 and Basic Computer Science.

Main Activities: Responsible for HR Management, Production Costs, Development of Marketing Strategies, Logistics Control and Production Monitoring.

Position: Logistics Manager

Requirements: Desirable Complete Higher Education in Administration, Domain of the geographic area of the organization and Basic Computer Science.

Main Activities: Responsible for managing the path of the entire production cycle from the collection of materials to the sending of them to organizations that will give the correct destination, as well as the choice of the most advantageous means of transportation for the organization.

Reporting to: General Manager

Position: Production Manager

Requirements: Desirable Complete Higher Education in Administration, Knowledge of ISO 14000 standards,

Knowledge of Production Management Tools and Basic Informatics.

Main Activities: Responsible for: Managing the pace of production, inspecting if safety rules are being observed, checking if the type of material sent to the organizations that will give the correct destination is in accordance with what was requested.

Reporting to: General Manager

Position: Material Selection Manager

Requirements: Desirable Technical Course in Electronic Equipment, Knowledge of parts found in this equipment and knowledge of parts that can be recycled.

Main Activities: Responsible for specifying the type of material to be selected.

Reporting to: General Manager

Position: Driver

Requirements: Desirable Complete Medium Level, National Driver's License Level C.

Main Activities: Responsible for relocating collectors to material collection locations, as well as conducting home searches for larger materials.

Reporting to: Logistics Manager

Position: Collector

Requirements: Desirable Complete Medium Level

Main Activities: Responsible for collecting in the indicated places, obeying the safety criteria.

Reporting to: Production Manager

Position: Selector

Requirements: Desirable Complete Medium Level

Main Activities: Responsible for selecting the collected materials according to the established by the manager, obeying the safety criteria.

Subordinate to: Material Selection Manager

IV. MARKETING ANALYSIS AND STRATEGIES

Social Marketing

The Cooperative should aim to raise awareness and expand the importance of e-waste management for society, directing it in a correct and sustainable manner. Social marketing should be used as a strategic management of the process of introducing social innovations based on the adoption of individual and collective behaviors, attitudes and practices, guided by ethical precepts, based on human rights and social equity. The practical application of the true concepts of social marketing is essential for social transformation to become a reality within the organizational objectives of organizations. The involvement of organizations in the social area is of paramount importance, however, there is a need for it to be coated with great humility. This means knowing how to listen to the other, especially when dealing with a new environment or job market. Listening and learning are reconstructing a story. The arrogance only blocks the ability to expand new knowledge aimed at the social area, benefiting society.

We analyze some aspects that should be applied for a good social marketing performance:

- Identify the markets in which the organization operates or may operate, its various target audiences and the respective segments;

- Research, analyze and learn about the behaviors, attitudes and practices of the population segments to be reached;
- Establish the positioning that the concept or social cause promoted has in mind of the various target audiences;
- Define, create, propose and develop the social products necessary to obtain the desired behavioral changes;
- Establish the organization's marketing mix (Products, Prices, Promotion, Distribution Points, Target Audiences and Personnel).

Marketing strategies

At first, it is encouraged to focus on the brand and on the services that the Cooperative will provide in a sustainable manner, society must be made to see the brand in various parts of the city and realize that there are organizations concerned with sustainable development, the objective is to promote the services that the Cooperative offers, which is electronic waste collection and later recycling, encourage society to go to the collection point and deposit their electronic waste consciously. Below are some examples of marketing that should be developed with the support of some companies that are interested in developing a sustainable vision and their own brand through the Cooperative:

- Urban furniture
- Print
- Billboard
- TV
- Facebook
- Radio

Some organizations understand social marketing as profitable opportunism; they believe that it is enough to develop a philanthropic project to be perceived as citizen brands or a socially responsible organization. Deception, since a brand-citizen or socially responsible organization is the one that expresses its social responsibility continuously, contributing to the improvement of the quality of social life, and therefore, under no circumstances, can be seen as opportunism. Motivation needs to be legitimate, closely linked to the organization's internal values (mission and vision) and to the sincere desire to benefit society. Lasting, well-planned social actions based on social and ethical responsibility, communicated in an appropriate manner, bear lasting fruit.

The Cooperative must bet on Social Marketing, as it is an excellent marketing tool. Through this tool, it is possible to change society's behavior in order to improve the common

well-being of all. If the objective of the so-called social marketing is as and only to increase the profitability or publicize the organization, this is not, effectively, the real social marketing, however, when as a result and not because, the profitability or the disclosure of the organization suffers additions, one can be sure that social marketing is being well targeted.

Another marketing strategy is to make the brand of the companies that hire our recycling services visible to society, making it an additional attraction for companies because we are working on environmental marketing for them.

The idea is to work in the following way: Brand awareness and partners ' brands alone .



**E-waste collection
cooperative**

partners:

V. PRODUCTION ANALYSIS AND STRATEGIES

Productive process

1 - Collection:

This is the first step in the process. It collects equipment that is not in use. The material is collected by the cooperative itself, together with the collection points, which are located in shopping centers, and taken to the subunits , where they were stored for seven days.

2 - Transportation:

Every seven days, these materials are transported from the subunits to the central unit, a 500 square meter shed, where the final stages of the process are made .

3 - Material Sorting:

Waste is separated by type of material, such as: iron, copper, silver, gold, plastic, plates, etc.

Unprocessed materials in the cooperative itself, such as cell phone batteries, are packaged and sent directly to the recycling company. Hazardous waste is shipped outside Brazil.

4 - Automation:

The various processes present in the e-waste cooperative are mostly automated. The machines are responsible for packaging and transporting scrap. The cooperative has important tools that assist in production management.

5 - Storage and Destination:

Materials are recorded by quality and type. Packaged and delivered to the companies that will recycle the raw material, the so-called manufacturing companies

VI. LOGISTICS ANALYSIS AND STRATEGIES

Service Logistics

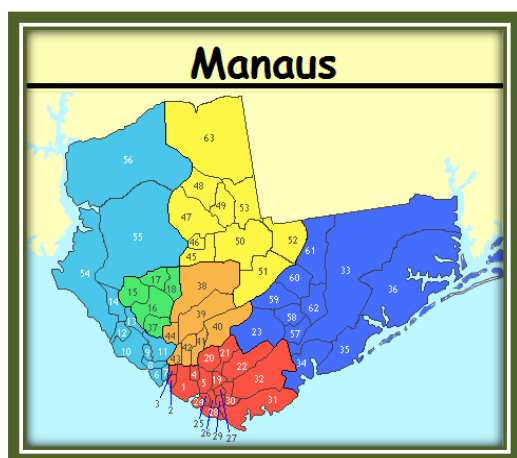
The Cooperative's Logistics has as main objective to practice the so-called "Reverse Logistics" of electronics so that companies can recycle raw materials to reuse them in their production processes.

The process will take place as follows:

• Collection points will be distributed at strategic points in the city:

- ✓ One in a supermarket located in the south of the city;
- ✓ One located at a fair in the south of the city;
- ✓ One at the bus terminal in the north of the city;

- ✓ One at a fair in the north of the city;
 - ✓ One in a supermarket on the west side of the city;
 - ✓ One at a fair on the west side;
 - ✓ One at each bus terminal on the east side of the city;
 - ✓ One at a mall on the east side;
 - ✓ One at another mall on the east side;
 - ✓ One in a mall in the south-central area of the city;
 - ✓ One at another mall in the south-central area of the city;
 - ✓ One in a store in the city center;
 - ✓ One in a supermarket in the center (Carrefour Centro);
 - ✓ Shed on the east side of the city making selective collections at home and also in the city dumps;
- A fleet of trucks will be set up to transport the products from the collection points to the Central Shed, which will be located on the east side of the city, where the products will be selected according to what is established by the companies that contracted our services;
 - In the shed, the material will be collected and sorted and, later, this material will be packed and loaded on trucks to be transported to the companies associated with the Cooperative that will give the correct destination.



VII. COST ANALYSIS AND STRATEGIES

Strategy Formulation

The services sector has some peculiar characteristics that give it different competitive aspects from manufacturing companies. Competition between service companies takes place in a difficult economic environment, and there are many reasons for this situation: relatively few barriers to entry for competitors; minimal opportunities for economies of scale; erratic fluctuations in sales; disadvantages in negotiations, due to the size of many companies; product substitution; customer loyalty; barriers

to the exit of competitors. And in the specific case in question, we will be facing a real break of paradigms regarding the aspect of socioenvironmental responsibility as it is currently seen by society.

In view of the highly competitive scenario in the service sector, strategic cost management is paramount, in view of the need to know and accurately measure the expenses incurred in the company's activities, so that sufficient information can be identified for evaluation the profitability of the client portfolio and also the profitability of each client or the service provided.

Implementation of a cost control system

The s efforts to control costs are interesting as they are added to form the final product price, an important aspect in the characterization of the so - called "competitive companies."

A monthly (or even half-yearly, whichever is more convenient) monitoring of the company's financial performance will be carried out. Accounting analysis for decision making allows this control with instruments such as cash flow. According to GITMAN (2010), cash flow is the blood that flows through the company's veins, and, therefore, a fundamental determinant of the value of the business. Good planning and management of this instrument ensures solvency and generates positive cash flow for owners.

Comparative analyzes of the risk X return type between exclusive investments will enable more effective decision making, avoiding unnecessary indebtedness, because, as we know, depending on the return to be provided, indebtedness becomes, in fact, investments that provide profitability for the company.

In this context, the Cooperative should use cost management reports as an element of communication, transmitting and shaping goals.

In addition, the following competitive strategies must be adopted:

- ✓ Search for Low Cost Customers: Serving some customers costs less than others, and the Cooperative will seek to win them over;
- ✓ Standardization of a Personalized Service: Search for the improvement of the routine in the provision of the service, which will result in a gain of scale and, consequently, a reduction in the unit cost of the service;
- ✓ Reduced Service Interaction in Services: By reducing contact between the customer and the employee, labor costs are significantly reduced.

- ✓ Offline Service Operations: Some services do not require the presence of the customer to provide them; in these cases, the service transaction will be decoupled, reducing expenses with facilities, for example.
- ✓ In addition, the Cooperative, having as philosophy the commitment and motivation of its employees, must strive for wide internal dissemination through e-mail, posters, information about the cooperative and any round-table sessions with its managers. So that everyone is engaged in achieving the goals.

In addition, the Cooperative, having as philosophy the commitment and motivation of its collaborators, must strive for wide internal dissemination through e-mail, posters, information about the cooperative and eventual round-table sessions with its managers, so that everyone is engaged in achieving the goals.

The Cooperative will be subject to the Brazilian Accounting Standard, ITG 2004, of November 24, 2017. This standard establishes specific criteria and procedures for recording changes in equity and structure of financial statements, valuation and minimum information to be included in explanatory notes. for the cooperative entity. To start activities, the costs of the Cooperative are estimated as follows:

With an initial capital of 100,000.00 paid in two vehicles and a property.

WORK COSTS (wages) R \$ 18,510.00

(+) INDIRECT COSTS (+) R \$ 800.00

(=) TOTAL COSTS (=) R \$ 19,310.00

CUSTOMER QTY X VALUE OF SERVICE PROVIDED
= MONTHLY REVENUE

5 x R \$ 4,600.00 = R \$ 23,000.00

REVENUE R \$ 23,000.00

(-) TOTAL COSTS (-) R \$ 19,310.00

(=) GROSS PROFIT (=) R \$ 3,690.00

(-) ADMINISTRATIVE COSTS

- ✓ WATER
- ✓ ENERGY
- ✓ OFFICE MATERIAL (-) R \$ 1,000.00

(-) COMMERCIAL EXPENSES (-) R \$ 150.00

(-) FINANCIAL EXPENSES

- ✓ FINANC. OF FURNITURE AND EQUIPMENT
- (-) R \$ 200.00

(=) NET INCOME (=) R \$ 2,340.00

VIII. FINAL CONSIDERATIONS

Finally, it can be seen that the Cooperative's proposal is to provide a relevant service to society, as it would be working on a major problem that was detected in the city of Manaus: the improper disposal of electronic materials.

The Cooperative must work in such a way that it can provide a quality service and with socioenvironmental responsibility, respecting the environment and, mainly, the quality of life of people, both of the people who are part of the organization and of society in general.

Therefore, the objective of the Cooperative is to make people aware and know the importance of the correct disposal not only of electronic waste, but also of all types of waste produced, as the correct disposal contributes a lot to remove tons of waste that are discarded directly into the environment. Thus, if the main objective of its implementation is achieved, it will be contributing to the preservation of the environment in which we live and, consequently, to the quality of life of future generations.

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