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(54) **SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING SEMICONDUCTOR DEVICE**

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(57) **ABSTRACT**

A p-type impurity concentration profile in a depth direction of a p-type base region is adjusted by two or more stages of ion implantation to the p-type base region. The two or more stages of ion implantation are each set to have a mutually different acceleration voltage and a dose amount that is lower the higher is the acceleration voltage. The p-type impurity concentration profile is asymmetrical about a depth position of a highest impurity concentration and the impurity concentration decreases from this depth position in a direction to n+-type source regions and in a direction to an n+-type drain region. In the p-type impurity concentration profile, the impurity concentration decreases, forming a step at one or more different depth positions closer to the n+-type drain region than is the depth position of the highest impurity.