

ABSTRACT

This study examines the effect Profit Management, Company Size, Asset Maturity, Leverage on Debt Maturity Structure (Manufacturing Companies Registered on the IDX for the 2019 - 2021 period). The research population is pThe population for this research is all publicly listed companies on the IDX for the 2019-2021 period. The samples were taken based on purposive sampling, which means the criteria used are as follows: (a) Manufacturing companies listed on the IDX for 2019-2021, (b) Financial reports are accessible, (c) The required variable data is available. Furthermore, to perform data analysis, multiple linear regression through the use of SPSS software as a tool is used in this study.

The research results show that hypothesis 1 earnings management (DA) has a sig value of $0.027 < 0.05$ and $\beta_1 -0.170 < 0$ then H1 is accepted, meaning that earnings management has a negative effect on the structure of debt maturity. Hypothesis 2 firm size (SIZE) has a sig value of $0.000 < 0.05$ and $\beta_2 0.018 > 0$, so H2 is accepted, meaning that firm size has a positive influence on the structure of debt maturity. Hypothesis 3: asset maturity (ASMAT) has a sig value of $0.000 < 0.05$ and $\beta_3 0.528 > 0$, so H3 is accepted, meaning that asset maturity has a positive influence on the debt maturity structure. Hypothesis 4 leverage (DAR) has a sig value of $0.510 > 0.05$, so H4 is rejected, meaning that leverage has no effect on the structure of debt maturity.

Keywords : *Profit Management, Company Size, Asset Maturity, Leverage on Debt Maturity Structure*