

# Dynamic Multi-granularity Attribution Network for Aspect-based Sentiment Analysis

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## Abstract

Aspect-based sentiment analysis (ABSA) aims to predict the sentiment polarity of a specific aspect within a given sentence. Most existing methods predominantly leverage semantic or syntactic information based on attention scores, which are susceptible to interference caused by irrelevant contexts and often lack sentiment knowledge at a data-specific level. In this paper, we propose a novel *Dynamic Multi-granularity Attribution Network* (DMAN) from the perspective of attribution. Initially, we leverage Integrated Gradients to dynamically extract attribution scores for each token, which contain underlying reasoning knowledge for sentiment analysis. Subsequently, we aggregate attribution representations from multiple semantic granularities in natural language, enhancing a profound understanding of the semantics. Finally, we integrate attribution scores with syntactic information to capture the relationships between aspects and their relevant contexts more accurately during the sentence understanding process. Extensive experiments on five benchmark datasets demonstrate the effectiveness of our proposed method.

## 1 Introduction

Aspect-based sentiment analysis (ABSA) is a fine-grained classification task that focuses on identifying the sentiment polarity of specific aspects within a sentence (Jiang et al., 2011; Pontiki et al., 2014). For instance, given a sentence “*The street is very crowded, but the atmosphere is pleasant*”, the task aims to predict sentiment polarity associated with two aspects “*street*” and “*atmosphere*”, which are negative and positive respectively.

The core challenge of ABSA is to model the correlations between the specific aspect and its contexts, especially those parts that express opinions and sentiments. To this end, various studies (Tang et al., 2016; Fan et al., 2018; Chen et al., 2020;

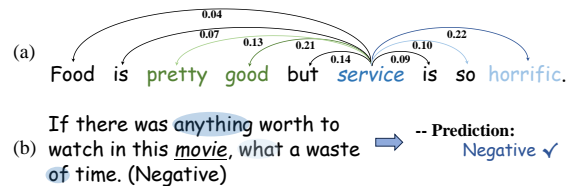


Figure 1: (a) Attention mechanism assigns high scores to words unrelated to aspect *service*. (b) When predicting sentiment polarity for aspect “*movie*”, we construct attention weights on unrelated words and overlook opinion words, but still yield right prediction.

Zhang et al., 2021) concentrate on attention mechanisms to model the relationships between an aspect and its contexts. In addition, many methods (Zhang et al., 2019a; Tang et al., 2020; Li et al., 2021; Zhang et al., 2022c) leverage syntactic information derived from dependency trees to better capture the interactions between aspects and opinion expressions. With the development of the fine-tuning paradigm, methods incorporating Pre-trained Language Models (PLMs) (Zhang et al., 2022b; Yin and Zhong, 2024; Sun et al., 2024) have demonstrated impressive results in ABSA. Despite these significant advancements, critical challenges persist when directly applying attention mechanisms or syntactic information to this fine-grained task.

Specifically, attention-based methods may inappropriately assign high attention scores to words that are irrelevant to the aspect. Li et al. (2021); Zhang et al. (2022c); Ma et al. (2023) propose that’s because attention mechanisms are usually vulnerable to noise within sentences. Considering the sentence in Figure 1 (a), the aspect “*service*” receives disproportionately high attention scores for the unrelated opinion words “*pretty*” and “*good*”. Furthermore, some research that focuses on the interpretability of attention mechanisms (Serrano and Smith, 2019; Jain and Wallace, 2019; Bibal et al., 2022) have indicated that attention scores do not always correlate with significance. Serrano and Smith (2019) have discovered that removing fea-

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tures deemed important by attention scores leads to less prediction flip than gradient-based strategies. Besides, [Jain and Wallace \(2019\)](#) have observed shuffling the attention weights often does not affect the final prediction, which is consistent with our observations that are shown in [Figure 1 \(b\)](#). To sum up, while attention mechanisms have improved the performance of ABSA, they often operate as a black box, leaving their ability to accurately capture critical opinion words remains debatable. This underscores the need for methods that efficiently capture keywords for reasoning sentiment polarity. Additionally, although leveraging syntactic knowledge can help model the correlations between the aspect and the contexts, it is important to recognize that not all syntactic information is equally beneficial to this fine-grained task. More concretely, syntactic information irrelevant to the specific aspect can be redundant and may even introduce noise rather than provide valuable insights. Therefore, it is crucial to focus on extracting relevant syntactic information, emphasizing the identification of essential words within sentences.

To address the aforementioned issues, we introduce attribution analysis into ABSA and propose a Dynamic Multi-granularity Attribution Network (DMAN). Attribution information reflects the importance of different tokens towards the prediction, which contains reasoning knowledge of the sentiment at a data-specific level. Initially, we employ Integrated Gradients (IG) ([Sundararajan et al., 2017](#)), a well-established gradient-based attribution method, to compute the importance scores of tokens. Inspired by the observation ([Brouwer et al., 2021](#); [Zhang et al., 2022b](#)) that the significance of essential words dynamically changes during semantic comprehension, we design multi-step attribution analysis to capture the dynamic significance of tokens during the comprehension process. More concretely, we utilize stacked self-attention blocks in conjunction with IG to calculate attribution scores for each layer and adopt a Top-K strategy to filter out dimensions with low values, thereby reducing the impact of trivial dimensions. Subsequently, we incorporate semantic representations at both token and span levels to derive multi-granularity attribution scores, ensuring more comprehensive semantic concepts. Finally, we construct the adjacency matrices based on the dependency tree, and then use obtained attribution scores to initialize different adjacency matrices for different layers of GCNs,

which facilitates the dynamic capture of critical syntactic knowledge during throughout the process of sentence comprehension.

In summary, our contributions could be summarized as follows:

- To the best of our knowledge, we are the first to introduce attribution analysis into the ABSA task, which provides data-specific insights for reasoning sentiment polarity.
- We propose a novel model DMAN that leverages IG to dynamically extract attribution scores of tokens from multi-granularity perspectives. Furthermore, we integrate these scores with syntax to capture essential syntactic elements during sentence comprehension.
- Extensive experiments on five public benchmark datasets show the effectiveness and interpretability of our proposed DMAN<sup>1</sup>.

## 2 Related Works

### 2.1 Aspect-based Sentiment Analysis

The goal of ABSA is to identify the sentiment polarity of the specific aspect in the sentence. In recent years, various approaches have utilized attention mechanisms to investigate the semantic correlations between contexts ([Tang et al., 2016](#); [Wang et al., 2016](#); [Ma et al., 2017](#); [Fan et al., 2018](#); [Tan et al., 2019](#); [Zhang et al., 2019b](#); [Pang et al., 2021](#); [Zhang et al., 2021](#)). For instance, [Ma et al. \(2017\)](#) proposed interactive attention networks to learn correlations in contexts and targets interactively. [Fan et al. \(2018\)](#) exploited a novel multi-grained attention network to capture the interaction between aspects and contexts. [Tan et al. \(2019\)](#) designed dual attention mechanisms to distinguish conflicting opinions. [Zhang et al. \(2021\)](#) proposed a cross-domain feature learning module with an aspect-oriented multi-head attention mechanism.

In addition, various approaches ([Zhang et al., 2019a](#); [Huang and Carley, 2019](#); [Wang et al., 2020](#); [Tang et al., 2020](#); [Li et al., 2021](#); [Tian et al., 2021](#); [Zhang et al., 2022a](#); [Yin and Zhong, 2024](#)) propose different methods that leverage syntactic knowledge to model relationships between aspects and contexts. For instance, [Wang et al. \(2020\)](#) proposed a relational graph attention network to encode the new tree structure. [Li et al. \(2021\)](#) designed a

<sup>1</sup>Code is available at <https://github.com/yjchen218/DMAN>

dual graph convolutional network to model syntax structures and semantic correlations simultaneously. Tian et al. (2021) exploited an approach to explicitly utilize dependency types with type-aware graph convolutional networks, and Yin and Zhong (2024) proposed a double-view graph Transformer to alleviate the over-smoothing problem.

The core idea underlying these methods is to comprehend the semantics and syntax of sentences, thereby directing greater attention to significant words. Distinct from these approaches, our study pioneers the investigation of ABSA from an attribution perspective, exploring the reasoning processes behind sentiment polarity at a data-specific level.

## 2.2 Attribution Analysis

The purpose of attribution analysis (Baehrens et al., 2010; Ancona et al., 2018; Brunner et al., 2020) is to assign importance scores to the intermediate or input elements of a network, which matches well with the objectives of sentiment analysis. There are various types of attribution methods. Occlusion-based techniques (Zeiler and Fergus, 2014) determine the significance of each feature by occluding it and comparing the resulting output to the original. Gradient-based methods (Sundararajan et al., 2017; Ding et al., 2019; Serrano and Smith, 2019; Brunner et al., 2020; Bibal et al., 2022) use the gradient information of features to approximate their importance. Compared to occlusion-based methods, gradient-based methods are generally effective because they require only a single forward pass. Perturbation-based methods (Guan et al., 2019; De Cao et al., 2020; Ivanovs et al., 2021) add noise to features to evaluate their significance for model predictions.

Attribution analysis has not been extensively explored in aspect-based sentiment analysis. In our work, we take the initiative to investigate whether attribution analysis can enhance ABSA performance and provide more reliable interpretations.

## 3 Methods

In this section, we describe our proposed DMAN in detail. Specifically, we begin with the problem definition, followed by the encoder module and the overall architecture of our DMAN.

**Problem Definition.** Given a sentence-aspect pair  $(s, a)$ , where  $s = \{w_1, w_2, \dots, w_n\}$  is a sentence with  $n$  words, and  $a = \{a_1, a_2, \dots, a_m\}$  is the given aspect with  $m$  words. ABSA aims to predict the

sentiment polarity of the aspect  $a$  in the sentence  $s$ .

**Encoder.** We utilize BERT as the sentence encoder to extract aspect-specific context representations. We construct input as “[CLS]  $s$  [SEP]  $a$  [SEP]” to map each word into a real-value vector, obtaining sentence embedding  $E_0 = \{e_1, e_2, \dots, e_n\}$  and aspect embedding  $E_a = \{e_{a_1}, e_{a_2}, \dots, e_{a_m}\}$ .

**Overall Architecture.** As illustrated in Figure 2, our proposed Dynamic Multi-granularity Attribution Network mainly comprises three primary components: (1) Multi-step Attribution Extraction, (2) Multi-granularity Attribution, and (3) Dynamic Syntax Concentration. The technical details will be elaborated on as follows.

### 3.1 Multi-step Attribution Extraction

**Integrated Gradients.** Sundararajan et al. (2017) proposed IG for attributing the prediction of a deep network to its input or intermediate features. Formally, suppose a function  $F$  to represent a network, and let  $x = [x_1, x_2, \dots, x_n]$  be the input feature and  $x' = [x'_1, x'_2, \dots, x'_n]$  be the baseline feature, IG considers the straight line path from  $x'$  to  $x$  and aggregate the gradients at all points along the path. The Integrated Gradients of  $i$ -th dimension is defined as  $IG_i(F, x)$  as follows:

$$IG_i(F, x) = (x_i - x'_i) \times \int_{\alpha=0}^1 \frac{\partial F(x' + \alpha \times (x - x'))}{\partial x_i} d\alpha. \quad (1)$$

**Attribution Extraction.** In this study, we design a stacked self-attention architecture to facilitate semantic comprehension and dynamically capture attribution knowledge at each layer. Unlike traditional methods that utilize attention mechanisms for final classification, we treat the attention layers as black boxes for semantic understanding, concentrating on the gradient variations of tokens. Specifically, given sentence embedding  $E_0$  from the encoder, we process it through multiple blocks consisting of Self-Attention and Feed-Forward Networks (FFN), which can be formulated as follows:

$$E'_l = \text{softmax} \left( \frac{(E_{l-1} W_l^q)(E_{l-1} W_l^k)^T}{\sqrt{d_k}} \right) E_{l-1} W_l^v, \quad (2)$$

$$E_l = \max(0, E'_l W_l^1 + b_l^1) W_l^2 + b_l^2, \quad (3)$$

where  $W_l^k, W_l^q, W_l^v, W_l^1, W_l^2$  are learnable model parameters of  $l$ -th layer, and  $E_l \in \{e_1^l, e_2^l, \dots, e_n^l\}$  is the product of  $l$ -th layer while  $E_{l-1}$  is the output from the preceding layer.

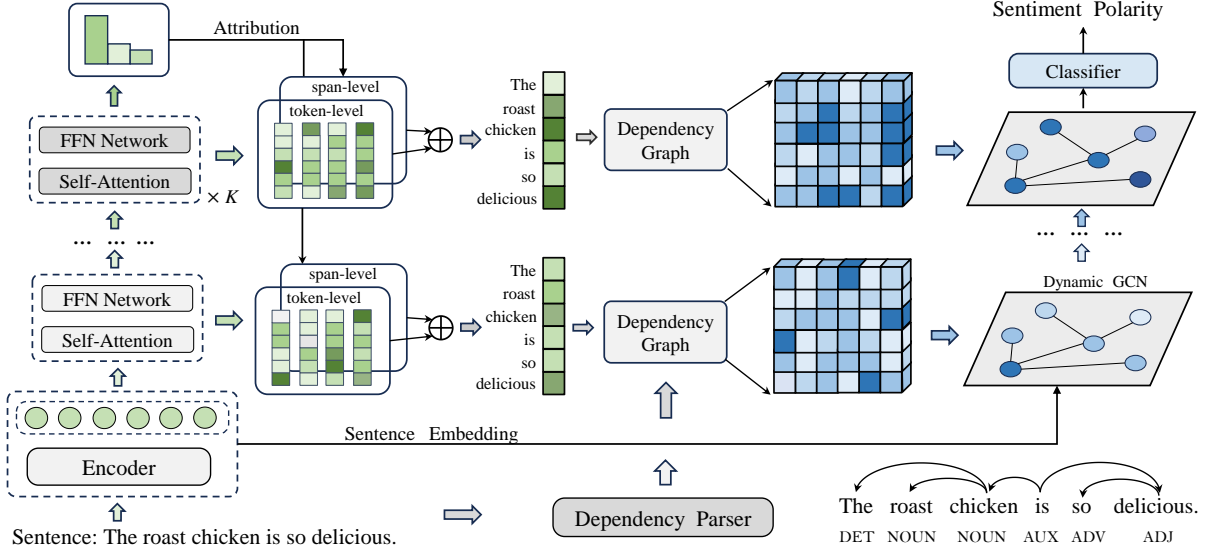


Figure 2: The overall architecture of our proposed DMAN, which consists of three modules arranged from left to right: Multi-step Attribution Extraction, Multi-granularity Attribution, and Dynamic Syntax Concentration.

Subsequently, we map the final output from the stacked architecture into a probability distribution  $P_c = [P_1, \dots, P_C] \in R^C$ , where  $c$  presents the sentiment polarity labels. In our approach, we denote the function  $E \rightarrow P^c$  as  $F^c$ , and we conduct exhaustive attribution analysis for each dimension of input features and obtain attribution scores of  $i$ -th token, which could be denoted as  $IG_i$ :

$$\begin{aligned}
 IG_i(F^c, E) &= \sum_{j=1}^m IG_{ij}(F^c, E) \\
 &= \sum_{j=1}^m (e_{ij} - e'_{ij}) \times \int_{\alpha=0}^1 \frac{\partial F^c(e'_{ij} + \alpha \times (e_{ij} - e'_{ij}))}{\partial e_{ij}} d\alpha.
 \end{aligned} \quad (4)$$

During the process, we employ an efficient approximation technique for estimating integral calculations, which significantly enhances computational efficiency. The approximated method can be formulated as a discrete summation:

$$\begin{aligned}
 IG_{ij}(F^c, E) &\approx \sum_{t=1}^T \langle \nabla_{e_i} F^c(e'_{ij} + \Delta e_k), (e_{ij} - e'_{ij}) \rangle \\
 &= \frac{(e_{ij} - e'_{ij})}{T} \times \sum_{t=1}^T \frac{\partial F^c(e'_{ij} + \frac{t}{T} \times (e_{ij} - e'_{ij}))}{\partial e_{ij}}. \quad (5)
 \end{aligned}$$

In our implementation, we use zero vectors as baseline features to reflect the significance of each token. In our approach, we do not consider the sign to avoid cancellation when summing up attribution scores of individual dimensions. Specifically, we utilize absolute values to aggregate attributions across each dimension, thereby deriving

token-level attribution values. Moreover, It is intuitive to recognize that not all dimensions hold equal significance, and selecting the crucial dimensions becomes essential. During the computational process, we have observed that certain dimensions consistently maintain low values, failing to differentiate between various tokens or attribution stages effectively. Therefore, we employ the Top-K algorithm to filter out dimensions with low attribution influence, which is denoted as:

$$IG'_i(F^c, E) = | \text{TopK}(IG_i(F^c, E)) |. \quad (6)$$

In our method, attribution analysis is conducted on each self-attention block to thoroughly elucidate the dynamic semantic comprehension. The attribution values of  $k$ -th layer is denoted as  $V_k$ :

$$V_k = \parallel_{i=1}^n IG'_i(F^c, E_k), \quad (7)$$

where  $\parallel$  represents the concatenation operation and  $V_k \in \{v_1^k, v_2^k, \dots, v_n^k\}$ .

### 3.2 Multi-granularity Attribution

Most existing ABSA approaches focus on single granularity representations, overlooking that texts are comprehensive representations constructed across multiple granularity levels (i.e., token, span, sentence). To the end, our method extracts attribution from both token and span granularities, providing hierarchical information that aids in a deeper understanding of the underlying motivations behind sentiments.

The first granularity is the token-level. Given the vector  $V_k$ ,  $v_i^k$  represents the attribution value of



the  $i$ -th token, offering a fine-grained level representation. The second granularity is the span-level, which may consist of consecutive words. To ensure semantic coherence, we extract phrases that convey complete meaning as a span. For instance, in the sentence “*The Mona Lisa is a famous painting housed in the Louvre Museum*”, “*Mona Lisa*” and “*Louvre Museum*” are two meaningful spans. For a sentence with  $n$  tokens, we utilize spaCy<sup>2</sup> toolkit to construct spans  $s_{span} = [s_1, s_2, \dots, s_n]$ , where  $s_i = [w_j, \dots, w_{j+q_i-1}]$  denotes that  $i$ -th token belongs to a span starting at the  $j$ -th token and containing  $q_i$  tokens. Subsequently, for tokens belonging to the same span, we employ mean pooling to obtain span-level attribution values:

$$\hat{v}_i^k = (\sum_j^{j+q_i-1} v_j^k) / q_i, \quad (8)$$

where  $\hat{v}_i^k$  is the span-granularity attribution of  $i$ -th token, and  $\hat{V}_k = \{\hat{v}_1^k, \hat{v}_2^k, \dots, \hat{v}_n^k\}$ . Then, we design a simple linear operation to integrate token-level and span-level attribution values:

$$\bar{V}_k = (\alpha V_k + (1 - \alpha)\hat{V}_k) / \tau_k, \quad (9)$$

where  $\bar{V}_k$  is integrated multi-granularity attribution scores of  $k$ -th layer,  $\alpha$  and  $\tau_k$  is the coefficient hyperparameter of the  $k$ -th layer.

### 3.3 Dynamic Syntax Concentration

Leveraging syntactic information has significantly improved the performance of ABSA (Tang et al., 2020; Li et al., 2021; Zhang et al., 2022c). However, we propose that syntactic information within a sentence does not always hold equal importance. As semantic understanding is a dynamic process, the critical syntactic elements also change dynamically in response to this process.

In this module, we adjust dependency relationship graphs based on multi-step attribution scores to achieve dynamic syntax concentration. Specifically, we construct adjacent matrix  $A$  according to the dependency tree derived from spaCy:

$$A_{ij} = \begin{cases} 1 & \text{if link}(i, j) = \text{True or } i = j, \\ 0 & \text{otherwise,} \end{cases} \quad (10)$$

where  $\text{link}(i, j)$  represents whether  $i$ -th and  $j$ -th token have a dependency relationship. To model the dynamic changes of key syntactic information during sentence comprehension, we utilize attribution  $\bar{V}_k$  to derive the dynamic adjacency matrix

<sup>2</sup>We use spaCy toolkit: <https://spacy.io/>

Datasets	Positive		Neutral		Negative	
	Train	Test	Train	Test	Train	Test
Lap14	994	341	464	169	870	128
Rest14	2164	728	637	196	807	196
Rest15	912	326	36	34	256	182
Rest16	1240	469	69	30	439	117
MAMS	3380	400	5042	607	2764	329

Table 1: The statistics of five benchmark datasets.

$A^k$ . Then, we employ GCNs to capture syntactic knowledge, which can be formulated as:

$$A^k = \bar{V}_k \otimes A, \quad (11)$$

$$h_i^k = \text{ReLU}(\sum_{j=1}^n A_{ij}^k W^k h_j^{k-1} + b^k), \quad (12)$$

where  $h_i^k$  is the  $i$ -th token representation of  $k$ -th GCN,  $W^k$  and  $b^k$  are learnable parameters. The output of the  $k$ -th layer is denoted as  $H_k = \{h_0^k, h_1^k, \dots, h_n^k\}$ , and we take initial input  $H_0 = E_0$ , which comes from the encoder of attribution module. With these above calculations, we finally obtain dynamic syntax-enhanced representations  $H$  for subsequent classification.

### 3.4 Model Training

**Attribution Analysis.** To ensure that the stacked self-attention architecture provide valid attribution knowledge, we first fine-tune the attribution module. Specifically, we map the final representation into a probability distribution  $P$ , and apply the following function to train attribution module:

$$\mathcal{L}_A = - \sum_{i=1}^M \sum_{c=1}^C y_i^c \log(p_i^c), \quad (13)$$

where  $y_i^c$  is the ground truth label,  $C$  is the number of labels,  $M$  is the number of training samples.

**Sentiment Classification.** After obtaining dynamic syntax-enhanced representation  $H$ , we concatenate it with sentence semantic representation  $E_k$  to get the final sentiment classification features. Then we map it to the probabilities over sentiment polarities through a softmax layer:

$$z = [H, E_k], \quad (14)$$

$$\hat{y} = \text{softmax}(W_z z + b_z), \quad (15)$$

where  $W_z$  and  $b_z$  are trainable parameters. Finally, we use cross-entropy loss as our objective function:

$$\mathcal{L} = - \sum_{i=1}^M \sum_{c=1}^C y_i^c \log(\hat{y}_i^c). \quad (16)$$

Models	Lap14		Rest14		Rest15		Rest16		MAMs	
	Acc	F1	Acc	F1	Acc	F1	Acc	F1	Acc	F1
BERT-SPC (Song et al., 2019)	78.99	75.03	84.46	76.98	83.40	65.28	89.54	70.47	80.11	80.34
R-GAT (Wang et al., 2020)	78.21	74.07	86.60	81.35	81.80	68.21	89.51	75.81	82.93	82.75
DGEDT (Tang et al., 2020)	79.80	75.60	86.30	80.00	84.00	71.00	91.90	<u>79.00</u>	-	-
DualGCN (Li et al., 2021)	81.80	78.10	87.13	81.16	84.69	<u>72.97</u>	89.87	77.26	83.83	83.47
T-GCN (Tian et al., 2021)	80.88	77.03	86.16	79.95	<u>85.26</u>	71.69	<u>92.32</u>	77.29	83.38	82.77
SSEGCN (Zhang et al., 2022c)	81.01	77.96	87.31	81.09	-	-	-	-	-	-
MGFN (Tang et al., 2022)	<u>81.83</u>	78.26	87.31	82.37	84.40	72.66	92.04	<b>81.57</b>	-	-
TF-BERT (Zhang et al., 2023)	81.80	78.46	87.09	81.15	-	-	-	-	-	-
RSC (Wang et al., 2023b)	81.56	75.92	<u>87.45</u>	<u>82.41</u>	83.98	70.86	91.61	77.44	<u>84.68</u>	<u>84.23</u>
TextGT (Yin and Zhong, 2024)	81.33	<u>78.71</u>	87.31	82.27	-	-	-	-	-	-
Our DMAN	<b>82.29</b>	<b>78.91</b>	<b>87.59</b>	<b>82.47</b>	<b>86.30</b>	<b>72.97</b>	<b>92.85</b>	<u>77.37</u>	<b>85.55</b>	<b>85.01</b>

Table 2: Experiment results (%) comparison on five publicly benchmark datasets. The best scores are in bold, and the second best ones are underlined. All models are based on BERT.

## 4 Experiments

### 4.1 Datasets

We evaluate our DMAN on five public standard datasets, including Lap14 and Rest14 from (Pontiki et al., 2014), Rest15 from (Pontiki et al., 2015), Rest16 from (Pontiki et al., 2016), and MAMs from (Jiang et al., 2019). We adopt the official data splits, which are strictly the same as those in previous papers, and we use the accuracy and macro-averaged F1 value as the main evaluation metrics. Each sample in these datasets consists of a sentence, an aspect, and the sentiment polarity. The statistics of the datasets are presented in Table 1.

### 4.2 Implementation Details

In the implementation, we build our framework based on *bert-based-uncased* with a max length of 90. We employ the AdamW optimizer and train the model for 20 epochs. The embedding size is set to 768. The batch size is manually tested in [16, 32], and the learning rate is carefully tuned amongst [1e-5, 2e-5, 4e-5]. The dropout rate is set to 0.1. The number of Multi-step is finally set to 2, and the K value of Top-K is tested in [10, 300]. The number of GCN layers is set to 2. The hyper-parameter  $\alpha$  is set to 0.6, and  $\tau_k$  is adjusted amongst [0.04, 0.07] for different layers. The training process contains two stages. Specifically, we merely fine-tune the attribution module at the beginning, thus IG can contain useful attribution towards sentiments. Then, we freeze the parameters of the encoder and train the attribution module and GCN module simultaneously. We conduct experiments on a single NVIDIA 4090 GPU.

### 4.3 Baselines

To validate the effectiveness of our approach, we compared it with advanced baseline models. To ensure a fair comparison, all selected baselines are based on the *bert-based-uncased* architecture.

**BERT-SPC** (Song et al., 2019) feeds the contexts and aspects into the BERT model for the sentence pair classification task.

**RGAT** (Wang et al., 2020) generates a unified aspect-oriented dependency and proposes a relational graph attention network.

**DGEDT** (Tang et al., 2020) proposes a dependency graph dual-transformer network by considering flat representations and graph-based representations.

**DualGCN** (Li et al., 2021) proposes a dual graph convolutional networks model that considers syntax structures and semantic correlations.

**T-GCN** (Tian et al., 2021) proposes an approach to explicitly utilize dependency types for ABSA with type-aware graph convolutional networks.

**SSEGCN** (Zhang et al., 2022c) designs an aspect-aware attention mechanism to enhance the node representations with GCN.

**MGFN** (Tang et al., 2022) leverages the richer syntax dependency relation label information and affective semantic information of words.

**TF-BERT** (Zhang et al., 2023) proposes a novel table filling based model, which considers the consistency of multi-word opinion expressions.

**RSC** (Wang et al., 2023b) proposes two straightforward methods to leverage the explanation for preventing spurious correlations.

**TextGT** (Yin and Zhong, 2024) designs a novel double-view graph Transformer on text and a new algorithm to implement edge features in graphs.

Models	Lap14		Rest14		Rest15		Rest16		MAMs	
	Acc	F1	Acc	F1	Acc	F1	Acc	F1	Acc	F1
Our DMAN	<b>82.29</b>	<b>78.91</b>	<b>87.59</b>	<b>82.47</b>	<b>86.30</b>	<b>72.97</b>	<b>92.85</b>	<b>77.37</b>	<b>85.55</b>	<b>85.01</b>
w/o multi-attribution	80.88	76.37	86.34	79.95	84.63	68.84	91.87	75.74	83.83	83.04
w/o token-level	81.66	77.83	87.05	80.35	85.37	71.00	92.04	75.90	84.73	84.08
w/o span-level	81.82	78.06	87.23	81.76	85.74	71.68	92.36	76.89	85.03	84.36
w/o syntax information	81.03	77.39	86.61	81.09	85.19	70.86	91.71	75.17	84.13	83.39

Table 3: Ablation study results (%) of our DMAN on five benchmark datasets.

#### 4.4 Main Results

The experiment results of different methods on five benchmark datasets are presented in Table 2. Our DMAN consistently outperforms all compared baselines on the Lap14, Rest14, Rest15, and MAMs datasets, and achieves overall better results than the baselines on the Rest16 dataset, demonstrating the effectiveness of our method. Compared to methods utilizing attention scores and dependency graphs (e.g., RGAT, DualGCN, SSEGNC), our attribution-based DMAN effectively reduces noise interference from irrelevant opinion words that could be introduced through attention scores. Compared to more methods that leverage syntactic information in different ways (e.g., T-GCN, MGFN), our DMAN still achieves better performance, validating that integrating attribution scores to dynamically capture keywords facilitates a more effective use of syntactic information. Furthermore, As MAMs is a challenging dataset that is large-scale and has multiple aspects within sentences, our method still has significant improvements. This further demonstrates DMAN’s capability to effectively focus on aspect-related opinion words and capture attribution knowledge towards sentiments.

#### 4.5 Ablation Study

To further investigate the effectiveness of each component in our model, we conducted ablation studies on the five datasets. The results are shown in Table 3. In the model without multi-attribution module, the performance of DMAN suffers from a sharp degradation, with accuracy decreases of 1.41%, 1.48% and 1.72% on Lap14, Rest15 and MAMs datasets, respectively. These results demonstrate the effectiveness of our proposed multi-step attribution framework, which can accurately identify the critical words for sentiment expression and dynamically leverage the effective syntactic structures. In the model w/o syntax information, we do not introduce syntax information based on de-

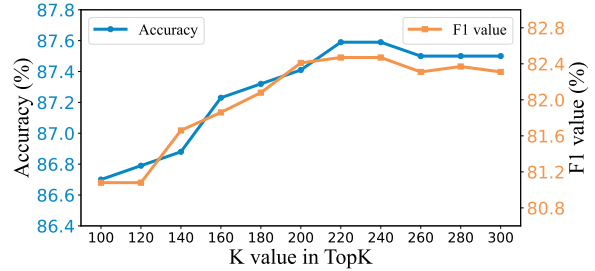


Figure 3: Accuracy (%) and macro-F1 value (%) on Rest14 dataset with different K values in Top-K strategy.

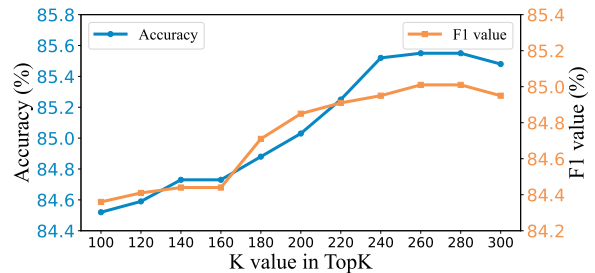


Figure 4: Accuracy (%) and macro-F1 value (%) on MAMs dataset with different K values in Top-K strategy.

pendency trees. The results show that syntactic information offers crucial clues for word correlations, effectively mitigating potential attribution errors and significantly enhancing classification precision. Moreover, we conduct experiments only using single-granularity attribution. The decrease in performance demonstrates that integrating multi-granularity representations significantly enhances the precise comprehension of semantics.

#### 4.6 Further Analysis

**Effect of Top-K.** To mitigate the interference of noisy dimensions, we have employed the Top-K strategy on the attribution scores to filter out dimensions with relatively low significance. In this section, we explore the impact of varying K values. Specifically, we conducted experiments on the Rest14 and MAMs datasets, testing a range of

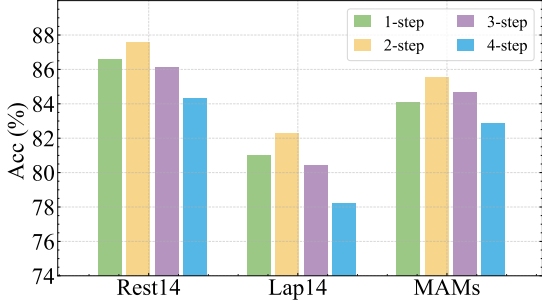
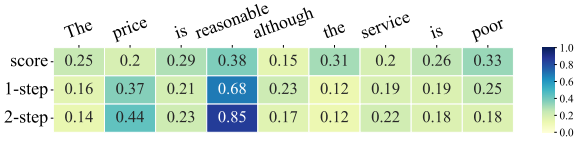
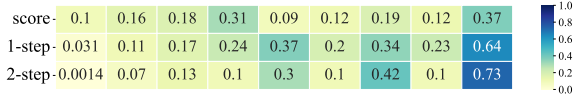


Figure 5: Accuracy (%) of DMAN on Rest14, Lap14 and MAMs datasets with different attribution steps.



(a) visualization for *price*.



(b) visualization for *service*.

Figure 6: Visualization of attention scores and multi-step attribution scores on two aspects, *price* and *service*. score denotes attention scores, 1-step and 2-step denote attribution scores of 1st and 2nd layers.

K values from 100 to 300. The results, illustrated in Figure 3 and Figure 4 show that accuracy and macro-F1 scores on both datasets initially improve as K increases, but then plateau or slightly decrease. We conjecture that low K values fail to adequately capture attribution knowledge, while high K values may introduce noise. Thus, selecting an appropriate K value is crucial for optimal performance.

**Effect of Attribution Steps.** To investigate how the number of attribution steps influences performance, we evaluated our DMAN with varying steps on the Rest14, Lap14, and MAMs datasets. Notably, to maintain compatibility with our framework, the number of GCN layers must increase correspondingly as the number of attribution steps increases. As depicted in Figure 5, our model achieves optimal performance with two steps, while the performance significantly declines with further increases in the number of layers. We attribute this phenomenon to two primary factors. Firstly, when the number of GCN layers becomes excessive, node representations face the issue of over-smoothing, leading to vanishing gradients and information redundancy. Secondly, due to the rel-

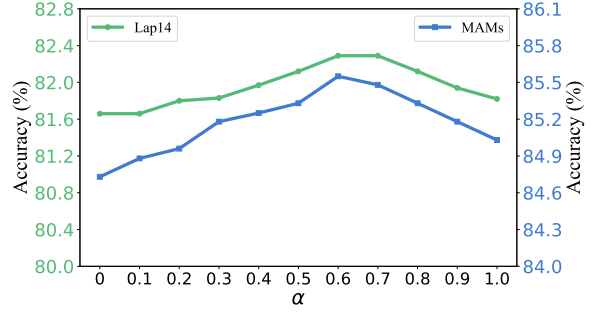


Figure 7: Accuracy (%) on Lap14 and MAMs datasets with different  $\alpha$  values for granularity fusion.

atively small size of ABSA datasets, the network is prone to overfitting as the model complexity increases, which results in a situation where gradients convey less effective attribution knowledge.

## 4.7 Visualization on Attribution

To demonstrate the effectiveness of attribution analysis in our approach, we selected samples with multiple aspects and visualized the attention scores and multi-step attribution scores in Figure 6 (a) and (b). Specifically, given the sentence “*The price is reasonable although the service is poor*” with two aspects, “*price*” and “*service*”, attention scores are shown to be susceptible to noise within the sentence, often assigning relatively high scores to irrelevant words (e.g., “*is poor*” for “*price*”). In contrast, our proposed DMAN more accurately identifies aspect-related opinion words (e.g., “*reasonable*” for “*price*”, “*poor*” for “*service*”). Furthermore, the progression of attribution scores from the first to the second step illustrates the process of semantic understanding, clearly indicating the effectiveness and interpretability of our model in dynamically capturing aspect-related contexts.

## 4.8 Impact of $\alpha$ in Multi-granularity

In the Multi-granularity Attribution Module, we introduce  $\alpha$  to balance token granularity and span granularity. To investigate their impact on model performance, we conducted experiments with different values of  $\alpha$  on Lap14 and MAMs datasets. As illustrated in Figure 7, the performance improves with increasing  $\alpha$  value and reaches a peak, and then declines. Specifically, relying solely on token-level attribution overlooks the holistic nature of conceptual words that encompass multiple tokens. Conversely, relying solely on span-level attribution disregards the distinctiveness of each token within these conceptual words. Effective



Models	Lap14		Rest14	
	Acc	F1	Acc	F1
MOSS (Wang et al., 2023b)	70.85	61.21	77.59	61.81
LLaMa2-13b (Su et al., 2024)	73.00	65.00	78.00	67.00
ChatGPT (zero-shot)	77.64	72.30	82.39	73.64
ChatGPT (few-shot)	78.15	75.79	84.62	76.08
<b>DMAN (Ours)</b>	<b>82.29</b>	<b>78.91</b>	<b>87.59</b>	<b>82.47</b>

Table 4: Results of LLMs on Lap14 and Rest14.

integration of token-level and span-level granularities can ensure that the attribution values capture both the integrity and the individuality of semantic concepts. Notably, considering that ABSA is a fine-grained classification task, we do not employ sentence-level granularity.

#### 4.9 Comparison with LLMs

Large Language Models (LLMs) have exhibited excellent performance on various natural language understanding and generation tasks (Wang et al., 2023a; Laskar et al., 2023; Wadhwa et al., 2023). In this section, we investigate the performance of LLMs on the ABSA task. From the results in Table 4, we can see that although LLMs can yield relatively impressive results by utilizing the In-Context Learning technique, they do not perform as well as our method. This phenomenon indicates that the application of LLMs in ABSA requires further exploration. In the future, there are some research ways to better harness LLMs’ capabilities, such as designing Chain of Thought prompt or leveraging LLMs to conduct data augmentation for ABSA.

## 5 Conclusion

In this paper, we propose a novel Dynamic Multi-granularity Attribution Network (DMAN) for the ABSA task, which differs from traditional models that rely on attention scores. Specifically, we first leverage Integrated Gradients to extract multi-step attribution during semantic comprehension, and the Top-K strategy is adopted to filter out unimportant dimensions. We then consider multiple granularities of semantic concepts, fusing attribution representations from both token-level and span-level. Finally, we integrate these attribution values with dependency trees to dynamically capture relevant syntactic knowledge, thereby enhancing semantic understanding for sentiment classification. Extensive experiments on five public datasets demonstrate the effectiveness of our proposed DMAN.

## Limitations

One of the primary limitations of our approach is that our method does not always provide accurate attributions when addressing sentences with overly complex content and structure. This is a common limitation among most methods. Additionally, Our framework comprises two components: attribution analysis and sentiment classification. The complexity of the model structure results in increased computational costs during training process.

## Ethics Statement

Our work will not cause ethical issues, and the datasets we use are publicly available. Additionally, we do not involve the collection or use of any private information.

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