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 exist-004 ing methods predominantly leverage semantic or syntactic information based on attention scores, which are susceptible to interference caused by irrelevant contexts and often lack 800 sentiment knowledge at a data-specific level. In this paper, we propose a novel Dynamic Multigranularity Attribution Network (DMAN) from the perspective of attribution. Initially, we leverage Integrated Gradients to dynamically extract importance scores for each token, which 013 contain underlying reasoning knowledge for sentiment analysis. Subsequently, we aggregate attribution representations from multiple 017 semantic granularities in natural language, enhancing profound understanding of the semantics. Finally, we integrate attribution scores with syntactic information to more accurately capture the relationships between aspects and their relevant contexts during the sentence un-023 derstanding process. Extensive experiments on five benchmark datasets demonstrate the effec-024 tiveness of our proposed method.

1 Introduction

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Aspect-based sentiment analysis (ABSA) is a finegrained 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 connection between aspect and its contexts, especially those parts that express opinions and ideas. To this end, various studies (Tang et al., 2016; Fan et al., 2018; Chen et al., 2020; Zhang et al., 2021) concentrate on attention mechanisms to model the



Figure 1: (a) Attention mechanism assigns high scores to words unrelated to aspect *service*. (b) We construct attention weights on irrelated words and overlook opinion words, but still yield right prediction.

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relationships between aspect and its context. In addition, many methods (Zhang et al., 2019; Tang et al., 2020; Li et al., 2021; Zhang et al., 2022b) leverage syntactic information derived from dependency trees to better capture the interactions between aspects and opinion expressions. Recently, methods incorporating Pre-trained Language Models (Zhang et al., 2022a; 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. (2022b); Ma et al. (2023) propose that's because attention mechanisms are vulnerable to noise within sentences. As shown 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 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 dicovered that removing features 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 shown 074 in Figure 1 (b). To sum up, while attention mech-075 anisms 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 079 methods that efficiently capture keywords for reasoning sentiment polarity. Additionally, although leveraging syntactic knowledge has shown to improve performance, it is important to recognize that not all syntactic information is equally beneficial to this fine-grained task. Syntactic information irrelevant to the aspect can be redundant and may even introduce noise rather than provide useful insights. Therefore, it is crucial to focus on extracting relevant syntactic information, emphasizing the identification of important words within sentences.

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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 contain reasoning knowledge of the sentiment at data-driven 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., 2022a) 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 key 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.

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- 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.

2 Related Works

2.1 Aspect-based Sentiment Analysis

The goal of ABSA is to identify the sentiment polarity of 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; Liang et al., 2019; Pang et al., 2021; Zhang et al., 2021). For instance, Ma et al. (2017) proposed the interactive attention networks to interactively learn attentions in the contexts and targets. Fan et al. (2018) exploited a novel multigrained attention network to capture the interaction between aspect and context. 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 research (Zhang et al., 2019; Huang and Carley, 2019; Sun et al., 2019; Wang et al., 2020; Tang et al., 2020; Li et al., 2021; Tian et al., 2021; Zhang et al., 2022b; Yin and Zhong, 2024) proposes 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 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.

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 $IG_{i}(F, x) = (x_{i} - x_{i}') \times \int_{\alpha=0}^{1} \frac{\partial F(x' + \alpha \times (x - x_{i}'))}{\partial x_{i}} d\alpha.$ (1)

our proposed Dynamic Multi-granularity Attribu-

tion Network comprises three primary components:

(1) Multi-step Attribution Extraction, (2) Multi-

granularity Attribution, and (3) Dynamic Syntax

Concentration. The technical details will be elabo-

Integrated Gradients. (Sundararajan et al., 2017)

proposed IG for attributing the prediction of a deep

network to its input or intermediate features. For-

mally, suppose a function F to represent a network,

and let x be the input feature and x' 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:

3.1 Multi-step Attribution Extraction

rated on as follows.

Attribution Extraction. In this study, we design a stacked self-attention architecture to facilitate semantic comprehension and dynamically caputre 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 H_0 from encoder, we process it through multiple blocks consisting of Self-Attention and Feed-Forward Networks (FFN), which can be formulated as follows:

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

$$E_l = \max(0, E_l' W_l^1 + b_l^1) W_l^2 + b_l^2,$$
(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, $E_l \in \{e_1^l, e_2^l, ..., e_n^l\}$ is the product of *l*-th layer while E_{l-1} is the output from the preceding layer.

Then we map the final features from the stacked blocks into a probability distribution $P_c = [P_1, ..., P_C] \in \mathbb{R}^C$, where *c* presents the sentiment polarity labels. In our approach, we denote the function $E \to P^c$ 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:

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, unveiling the reasoning processes behind sentiment polarity at a data-driven level.

2.2 Attribution Analysis

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The purpose of attribution analysis (Baehrens et al., 2010; Ancona et al., 2018; Brunner et al., 2020) is to assign importance scores the intermediate or input elements of a network, which matches well with the objectives of sentiment analysis. There are various types of attribution methods. Occlusionbased 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 faster as they require only a single forward pass. Perturbationbased 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 encoder module and the overall architecture of DMAN.

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

Encoder. We utilize BERT as 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, getting sentence embedding $E_0 = \{e_1, e_2, ..., e_n\}$ and aspect embedding $E_a = \{e_{a_1}, e_{a_2}, ..., e_{a_m}\}$.

Overall architecture. As illustrated in Figure 2,



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.

(4)

$$\mathrm{IG}_{\mathrm{i}}(F^{c},E) = \sum_{j=1}^{m} \mathrm{IG}_{\mathrm{ij}}(F^{c},E)$$

$$=\sum_{j=1}^{m}(e_{ij}-e'_{ij})\times\int_{\alpha=0}^{1}\frac{\partial F^{c}(e'_{ij}+\alpha\times(e_{ij}-e'_{ij}))}{\partial e_{ij}}d\alpha.$$

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During the process, we employ an efficient approximation technique for estimating integral calculations, which significantly enhanced computational efficiency:

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

In our implementation, we use zero vectors as baseline features to reflect the significance of each token. Symbols are excluded from consideration, and absolute values are used to aggregate attributions across each dimension, thereby deriving token-level attribution values. Recognizing that not all dimensions hold equal significance, selecting the crucial dimensions becomes essential. During the computational process, we observed that certain dimensions consistently maintain low values, failing to effectively differentiate between various tokens or stages. Therefore, we employ the Top-K algorithm to filter out dimensions with low attribution influence, which is denoted as:

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

$$V_K = \|_{i=1}^n \operatorname{IG}'_i(F^c, E_k), \tag{7}$$

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

3.2 Multi-granularity Attribution

Most existing ABSA approaches focus on single granularity representation, overlooking the fact 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 sentiment.

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 of representation. he second granularity is the span, which may consist of consecutive words. To ensure semantic coherence, we extract phrases that convey complete meaning as spans. For instance, in the sentence "The Mona Lisa is a famous painting housed in the Louvre Museum", "Mona Lisa" and "Louvre Museum" are meaningful spans. We utilize spaCy¹ toolkit to construct spans $s_{span} = [s_1, s_2, ..., s_n]$, where $s_i = [w_j, ..., w_{j+q_i-1}]$ denotes *i*-th token

$$\mathrm{IG}_{\mathrm{i}}'(F^{c}, E) = |\operatorname{Top} - \mathrm{K}(\mathrm{IG}_{\mathrm{i}}(F^{c}, E))|. \tag{6}$$

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

where V ally, tion: we use c

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

Datasets	Posi	tive	Neut	tral	Nega	tive
	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.

4 Experiments

Datasets 4.1

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 strictly keep the same as 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.

belongs to a span a span starting at the *j*-th token and containing q_i tokens. Subsequently, for tokens belonging to a specific span, we employ mean pooling to obtain span-level attribution values:

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$$\hat{v}_{i}^{k} = \left(\sum_{j}^{j+q_{i}-1} v_{j}^{k}\right) / q_{i}, \tag{8}$$

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

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

where \overline{V}_K is integrated multi-granularity attribution score of k-th layer, α and τ_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., 2022b). However, we propose that syntactic information within a sentence does not always hold equal importance. As semantic understanding is a dynamic process, the the critical syntactic elements also change dynamically in response to this process.

In our approach, we adjust dependency relationships 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:

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

where 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 \overline{V}_k to derive the dynamic adjacency matrix A^k . Then, we employ GCNs to capture syntactic knowledge, which can be formulated as:

$$\mathbf{A}^k = \overline{V}_k \,\,\otimes A,\tag{11}$$

$$h_i^k = \text{ReLU}(\sum_{j=1}^n A_{ij}^k W^k h_j^{k-1} + b^k),$$
 (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 $H^{k} = \{h_{0}^{k}, h_{1}^{k}, ..., h_{n}^{k}\},\$ 357 and initial input $H_0 = E_0$. With these above calculations, we finally obtain dynamic syntax-enhanced representations for subsequent classification. 360

Model Training 3.4

Attribution Analysis. During the process of multistep attribution extraction, we map the final representation into a probability distribution P, and apply the following function to extract attribution:

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

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^k , we concatenate it with original sentence representation E_0 to get the final sentiment classification features. Then we map it to the probabilities over sentiment polarities over a softmax layer:

$$z = [H^k, E_0],$$
 (14)

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

$$V_z$$
 and b_z are trainable parameters. Fina cross-entropy loss as our objective funct

Models	La	p14	Res	st14	Res	st15	Res	st16	MA	Ms
	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	85.26	71.69	<u>92.32</u>	77.29	83.38	82.77
SSEGCN (Zhang et al., 2022b)	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	81.57	-	-
TF-BERT (Zhang et al., 2023)	81.80	78.46	87.09	81.15	-	-	-	-	-	-
RSC (Wang et al., 2023)	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	82.29	78.91	87.59	82.47	86.30	72.97	92.85	77.37	85.55	85.01

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

4.2 Implementation Details

In the implementation, we build our framework based on *bert-based-uncased* with max length as 90. We employ the AdamW optimizer to optimize parameters. 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 between 10 and 300. Correspondingly, the number of GCN layers is set to 2. The hyper-parameter α is set to 0.6, and τ_k is adjusted amongst [0.04, 0.07] for different layers. We conduct experiments on a single NVIDIA 4090 GPU.

Baselines 4.3

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To validate the effectiveness of our approach, we compared it with advanced baseline models. To ensure a fair comparison, all selected baselines are 412 based on the bert-based-uncased architecture.

BERT-SPC (Song et al., 2019) feed the contexts 414 and aspects into the BERT model for the sentence 415 pair classification task. 416

RGAT (Wang et al., 2020) generate a unified 417 aspect-oriented dependency tree proposes a rela-418 tional graph attention network to encode the tree. 419

- DGEDT (Tang et al., 2020) propose a dependency 420 graph dual-transformer network by considering flat 421 representations and graph-based representations. 422
- DualGCN (Li et al., 2021) propose a dual graph 423 convolutional networks model that considers syn-424 425 tax structures and semantic correlations.

T-GCN (Tian et al., 2021) propose an approach to 426 explicitly utilize dependency types for ABSA with 427 type-aware graph convolutional networks. 428

SSEGCN (Zhang et al., 2022b) design an aspectaware attention mechanism to enhance the node representations with GCN.

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

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

RSC (Wang et al., 2023) propose two straightforward effective methods to leverage the explanation for preventing the learning of spurious correlations. TextGT (Yin and Zhong, 2024) design a novel double-view graph Transformer on text and a new algorithm to implement edge features in graphs.

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, SSEGCN), 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,

Models	La	p14	Res	st14	Res	st15	Res	st16	MA	Ms
	Acc	F1								
Our DMAN	82.29	78.91	87.59	82.47	86.30	72.97	92.85	77.37	85.55	85.01
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.

As MAMs is a challenging dataset that is largescale and has multi-aspect 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 sentiment.

4.5 Ablation Study

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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-granularity, 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 initial adjacent matrix based on dependency tree. The results show that syntactic information offers crucial clues for correlations between words, effectively mitigating potential attribution errors and significantly enhancing classification precision. Moreover, we conduct experiments only using single-granularity attribution. The performance decreases demonstrate that the integration of 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
K values from 100 to 300. The results, illustrated



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.

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 2 steps, while performance significantly declines with further in-



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



2-step-0.0014 0.07 0.13 0.1 0.3 0.1 0.42 0.1 0.73

(b) visualization for service.

Figure 6: Visualization of attention scores and multistep 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.

creases 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 oversmoothing, leading to vanishing gradients and information redundancy. Secondly, due to the relatively 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

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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., "*rea*-



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

sonable" 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. 542

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4.8 Impact of α in Multi-granularity

In the Multi-granularity Attribution Module, we introduce α to balance token granularity and span granularity. To investigate their impact on model performance, we conducted experiments with different values of α on Lap14 and MAMs datasets. As illustrated in Figure 7, the performance improves with increasing α value and reaches a peak, and then declines. This suggests that effectively integrating multi-granularity representations can provide a more comprehensive understanding of sentence semantics. Specifically, considering that ABSA is a fine-grained classification task, we do not employ sentence-level representations.

5 Conclusion

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In this paper, we propose a novel Dynamic Multigranualarity Attribution Network (DMAN) for the ABSA task, which is different from traditional models that rely on attention scores. Specifically, we first leverage Integrated Gradients to extract multistep attribution during semantic comprehension, and 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.

579 Limitations

580 One of the primary limitations of our approach 581 is that our method does not always provide accu-582 rate attributions when addressing sentences with 583 overly complex content and structure. Actually, 584 this is a common limitation among most ABSA 585 methods. Additionally, Our framework comprises 586 two components: attribution analysis and sentiment 587 classification. The complexity of the model struc-588 ture results in increased computational costs during 589 training process.

590 Ethics Statement

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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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