Abstract
Since the creation of the International Study Group on Ethnomathematics, several researchers have debated on how could or should a theory of ethnomathematics exist, and, if so, how it is to be conceptualized. So far, there exists no consensus on how this theory should be defined. During the last International Conference on Ethnomathematics (ICEm - 4) in Towson, Maryland (July, 2010), Rik Pinxten emphasized on the necessity of reopening this debate. Ethnomathematics will only be acknowledged by other scientific communities if we, as ethnomathematicians, are able to establish a proper conceptualization of this field of study. This article aims to at least one possible approach to a conceptualization of a theory of ethnomathematics. As we will show, this theory needs to be regarded as an interdisciplinary discipline that covers theories from both the exact and social sciences.

Keywords
Ethnomathematics, Interdisciplinarity, Ethnography, Ethnology, Universalism.